Journal

OF THE

House of Representatives

Extraordinary Session, 1949

OF THE

Commonwealth of Kentucky

Held in the State Capitol, in the Capital City of Kentucky,
at Frankfort, in the year of Our Lord 1949 and in the
One Hundred and Fifty-seventh year
of the Commonwealth

Began on the First day of March and adjourned
sine die on the Thirtieth day of March.

BYRON ROYSTER, *Chief Clerk*

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PERRY PUBLISHING COMPANY
FRANKFORT, KENTUCKY
PRINTERS TO THE COMMONWEALTH OF KENTUCKY

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TUESDAY, MARCH 1, 1949

At a Special Session of the General Assembly of the Commonwealth of Kentucky, begun and held at the Capitol in the city of Frankfort, Kentucky, on Tuesday, March 1, one thousand nine hundred and forty-nine and the one hundred and fifty-seventh year of the Commonwealth, in accordance and in obedience to a proclamation issued by the Governor of the Commonwealth on February 21, 1949, as hereinafter set out, the House of Representatives was called to order by the Honorable T. Herbert Tinsley, Speaker of the House of Representatives and was opened with prayer by the Reverend Leland Gilmore, pastor of the First Presbyterian Church, of Frankfort, Kentucky.

The Chief Clerk produced and read the following certificate from the Secretary of State, viz.:

CERTIFIED LIST OF MEMBERSHIP OF THE KENTUCKY GENERAL ASSEMBLY AS OF MARCH 1, 1949.

I, George Glenn Hatcher, Secretary of State of the Commonwealth of Kentucky, do hereby certify that the following names constitute the membership of the General Assembly of the Commonwealth of Kentucky as of March 1st,

1949, according to the best of my knowledge and as shown by the records in this office.

Given under my hand and seal of office this 1st day of March, 1949.

/s/ George Glenn Hatcher
George Glenn Hatcher
Secretary of State
Commonwealth of Kentucky

MEMBERS OF THE HOUSE OF REPRESENTATIVES
1 9 4 9

Hickman-Fulton: Harvey M. Pewitt, Democrat—Fulton.
Ballard-Carlisle: Davis Moore, Democrat—Bardwell
Graves: Adron Doran, Democrat—Wingo. (Elected unexpired term.)
McCracken: Charles W. Burnley, Democrat—Paducah.
McCracken: Fred Morgan, Democrat—Paducah.
Lyon-Marshall: Wilford S. Travis, Democrat—Benton.
Calloway: Kerby Jennings, Democrat—Murray.
Caldwell-Trigg: Joe E. Nunn, Democrat—Cadiz.
Christian: James P. Hanratty, Democrat—Hopkinsville.
Hopkins: Fred Beshear, Democrat—Dawson Springs.
Crittenden-Livingston: Newell M. Hamilton, Democrat—Marion.
Union: G. I. (Snatz) Drury, Democrat—Morganfield.
Webster-McLean: Archie Moore, Democrat—Island.
Henderson: W. E. McClure, Democrat—Henderson.
Daviess: John Spalding, Democrat—Owensboro.
Muhlenberg: Earl W. Christian, Democrat—Central City.
Hancock-Ohio: Stanley Murphy, Republican—Fordsville.
Todd: Rodnep Whitlow, Democrat—Guthrie.
Logan: Mrs. Jas. T. Linton, Democrat—Russellville (elected to fill unexpired term.)
Allen-Simpson: Lilburn S. Rogers, Democrat—Scottsville.
Warren: B. G. Davidson, Democrat—Bowling Green.
Butler-Edmonson: Kermit Dwyer, Republican, Reedyville.
Grayson: Albert Thomason, Republican, Leitchfield.
Hardin: Clyde S. Howard, Democrat—Elizabethtown.

Breckinridge-Meade: Walter R. Moorman, Democrat—Glen Dean.
Barren: Leonard W. Preston, Democrat—Glasgow.
Metcalfe-Monroe: Paul Carter, Republican—Tompkinsville.
Adair-Green: L. H. Jones, Republican—Columbia.
Marion-Taylor: Owen Deering, Democrat—Lebanon.
Hart-Larue: Robert N. Hubbard, Democrat—Hodgenville.
Anderson-Nelson: Mrs. Susan B. Rutherford, Democrat—Lawrenceburg.
Bullitt-Spencer: J. B. Veech, Democrat—Taylorsville.
Jefferson: James S. Shaw, Republican—Louisville.
Jefferson: Freeman L. Robinson, Republican—Louisville.
Jefferson: Chester J. Holsclaw, Democrat—Louisville.
Jefferson: Walter K. Coleman, Democrat—Louisville.
Jefferson: Sidney Baer, Democrat—Louisville.
Jefferson: Glenn Rushing, Democrat—Louisville.
Jefferson: Charles E. Baumgardner, Democrat—Louisville.
Jefferson: Dennis Henderson, Republican—Louisville.
Jefferson: Richard R. Houpt, Democrat—Louisville.
Jefferson: James H. Polsgrove, Democrat—Louisville.
Mercer-Washington: Horace Cull, Democrat—Harrodsburg.
Boyle-Garrard: Roy W. Arnold, Democrat—Danville.
Madison: James J. Shannon, Democrat—Richmond.
Fayette: Charles J. Bronston, Democrat—Lexington.
Fayette: Mrs. Mary E. Burnett, Democrat—Lexington.
Franklin: Ira W. Hulette, Democrat—Frankfort.
Shelby: Laban P. Jackson, Democrat—Rt. 1, Shelbyville.
Oldham-Trimble: George F. Williamson, Jr., Democrat—LaGrange.
Boone-Gallatin: T. Herbert Tinsley, Democrat—Warsaw.
Grant-Owen: Garnett C. Thornton, Democrat—Owenton.
Harrison-Scott: Higgins C. Patterson, Democrat—Cynthiana.
Carroll-Henry: Bernhardt Bauer, Democrat—Worthville.
Kenton: E. H. Martin, Democrat—Ludlow.
Kenton: Paul Jonas, Democrat—Latonia.
Kenton: Paul Edward Shannon, Democrat—Covington.
Kenton: George W. Steinford, Democrat—Covington.
Campbell: Charles W. Wirsch, Republican—Fort Thomas.
Campbell: Morris Weintraub, Democrat—Newport.

Bracken-Pendleton: Frank G. Marquette, Democrat—Falmouth.
Mason: Alex H. Calvert, Democrat—Mays Lick.
Fleming-Robertson: Harmon S. Overbey, Democrat—Mount Olivet.
Bourbon-Nicholas: Edward F. Pritchard, Democrat—Paris.
Clark: Bernam Adams, Democrat—Winchester.
Menifee-Montgomery: W. R. Tipton, Democrat—Mt. Sterling.
Lewis: Hobart Rayburn, Republican—Emerson.
Greenup: E. R. Hilton, Democrat—Raceland.
Carter: Ercell Kozee, Republican—Willard.
Knott-Magoffin: Lawrence Watts, Democrat—May.
Morgan-Wolfe: Lynn B. Wells, Democrat—West Liberty.
Breathitt-Lee: Otto W. Goff, Democrat—Beattyville.
Estill-Powell: Earl Franklin Asheraft, Republican—Irvine.
Jackson-Owsley: Harry Smith, Republican—Annville.
Rockcastle: D. B. Saylor, Republican—Mt. Vernon.
Lincoln: E. C. Mullins, Democrat—Stanford.
Casey-Russell: Everett T. Cooper, Republican—Creston.
Clinton-Cumberland: Perry M. Cross, Republican—Albany.
McCreary-Wayne: Isaac Blevins, Republican—Mount Pisgah.
Pulaski: Ottis Roberts, Republican—Valley Oak.
Whitley: Maurice Howard, Republican—Williamsburg.
Laurel: Coleman D. Moberly, Republican—Oakley.
Knox: Jason Alford, Republican—Heidrick.
Bell: Durham W. Howard, Republican—Pineville.
Harlan: Henry J. Giles, Democrat—Harlan.
Harlan: LeRoy Saylor, Republican—Cumberland.
Clay-Leslie: Ed Marcum, Republican—Manchester.
Letcher: Robert Collins, Democrat—Colson.
Perry: Dr. K. N. Salyer, Democrat—Hazard.
Pike: Carson Hibbitts, Democrat—Pikeville.
Pike: Amos Runyan, Democrat—Belfry.
Floyd: Henry C. Hale, Democrat—Blue River.
Floyd: John Milton Stumbo, Democrat—McDowell.
Johnson-Martin: W. J. (Jeff) Ward, Republican—Oil Springs.
Elliott-Lawrence: Jesse H. Shelton, Democrat—Dew Drop.
Boyd: Harry King Lowman, Democrat—Catlettsburg.

MEMBERS OF THE SENATE
1949

Fulton-Graves-Hickman-Marshall: Charles C. Waggoner, Democrat—Mayfield.

McCracken-Ballard-Carlisle-Livingston: Strother Melton, Democrat—Mayfield. (Elected to fill unexpired term.)

Caldwell-Calloway-Crittenden-Lyon-Trigg: George E. Overby, Democrat—Murray.

Henderson-Union-Webster: Stanley Hoffman, Democrat—Henderson.

Logan-Muhlenberg-Todd-Simpson: J. Lee Moore, Democrat—Franklin.

Christian-Hopkins: Clarence W. Maloney, Democrat—Madisonville.

Allen-Edmonson-Warren: Rodes K. Myers, Democrat—Bowling Green.

Daviess-McLean-Hancock: Ernest M. Ford, Democrat—Owensboro.

Adair-Barren-Hart-Metcalfe: Wendell P. Butler, Democrat—Sulphur Well.

Ohio-Breckinridge-Butler-Grayson: Carlos B. Embry, Republican—Beaver Dam.

Campbell: Paul J. Stapleton, Democrat—Fort Thomas.

Larue-Bullitt-Hardin-Meade-Spencer: Dalph Creal, Democrat—Hodgenville.

Fayette: Richard Patrick Moloney, Democrat—Lexington.

Taylor-Green-Marion-Washington-Nelson: Ollie W. Montgomery, Democrat—Bardstown.

McCreary-Pulaski-Whitley: Dr. R. F. Jasper, Republican—Somerset.

Clinton-Cumberland-Monroe-Russell-Wayne: W. C. Farmer, Republican—Albany.

Bell-Knox: Ray B. Moss, Republican—Pineville.

Boyle-Casey-Garrard-Lincoln: Otis C. Thomas, Republican—Liberty.

Clay-Jackson-Laurel-Owsley-Rockcastle: Joe T. Morgan, Republican—Conkling.

Franklin-Anderson-Shelby-Scott: Louis Cox, Democrat—Frankfort.

Harlan-Leslie: Lawrence M. Carter, Republican—Cumberland.
Jessamine-Madison-Mercer-Woodford: Robert H. Moore, Democrat—Nicholasville.
Letcher-Perry: Dr. J. C. Coldiron, Democrat—Hazard.
Kenton: Sylvester J. Wagner, Democrat—Covington.
Boyd-Lawrence-Johnson: Ira W. See, Republican—Ashland.
Gallatin-Boone-Carroll-Henry-Oldham-Owen-Trimble: Alvin Kidwell, Democrat—Sparta.
Bath-Fleming-Mason-Menifee-Rowan-Wolfe: Dr. Ollie M. Lyon, Democrat—Morehead.
Bourbon-Clark-Estill-Montgomery-Powell: William Blanton, Democrat—Paris.
Floyd-Knott-Martin: Doug Hays, Democrat—McDowell.
Nicholas-Bracken-Grant-Harrison-Pendleton-Robertson: H. Stanley Blake, Democrat—Carlisle.
Carter-Elliott-Greenup-Lewis: Harry Davis, Republican, Grayson.
Morgan-Magoffin-Breathitt-Lee: C. C. May, Democrat—Woodsbend.
Jefferson: Bernard J. Bonn, Democrat—Louisville.
Jefferson: Edward C. Gallagher, Democrat—Louisville.
Jefferson: Vincent J. Hargadon, Democrat—Louisville.
Jefferson: Charles William McCann, Democrat—Louisville.
Jefferson: Leon J. Shaikun, Democrat—Louisville.

/s/ George Glenn Hatcher
Secretary of State.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams	Mrs. Mary Burnett	Horace T. Cull
Jason Alford	Chas. W. Burnley	B. G. Davidson
Roy W. Arnold	A. H. Calvert	Adron Doran
Earl F. Ashcraft	Paul Carter	G. I. Drury
Sidney Baer	Earl W. Christian	Kermit Dwyer
Bernhardt Bauer	W. K. Coleman	Henry J. Giles
C. E. Baumgardner	Robert Collins	Otto W. Goff
Fred Beshear	Everett T. Cooper	Henry C. Hale
Chas. J. Bronston	Perry M. Cross	N. M. Hamilton

James P. Hanratty	Archie R. Moore	D. B. Saylor
Dennis Henderson	Davis Moore	LeRoy Saylor
Carson Hibbits	Walter Moorman	James J. Shannon
E. R. Hilton	Fred H. Morgan	Paul E. Shannon
C. J. Holsclaw	E. C. Mullins	James S. Shaw
Richard R. Houpt	Stanley Murphy	Jesse H. Shelton
D. W. Howard	Joe E. Nunn	Harry Smith
R. N. Hubbard	H. S. Overby	John M. Spaulding
Ira W. Hulette	H. C. Patterson	G. W. Steinford
Laban P. Jackson	H. M. Pewitt	John M. Stumbo
Kerby Jennings	J. H. Polsgrove	Albert Thomason
Paul S. Jonas	L. W. Preston	G. C. Thornton
L. H. Jones	E. F. Prichard	W. R. Tipton
Ercel Kozee	Hobart Rayburn	Wilford S. Travis
Mrs. J. T. Linton	Ottis Roberts	J. B. Veech
Harry K. Lowman	F. L. Robinson	W. J. Ward
W. E. McClure	Lilburn S. Rogers	Lawrence Watts
Ed Marcum	Mrs. Rutherford	Lynn Boyd Wells
F. G. Marquette	Amos Runyan	Rodney Whitlow
E. H. Martin	Glenn Rushing	G. F. Williamson
C. D. Moberly	Dr. K. N. Salyer	Charles W. Wirsch

Thereupon the oath of office as required by the Constitution was then administered to Mrs. J. T. Linton and Mr. Adron Doran, newly elected members of the House, by the Honorable Charles K. O'Connell, Secretary of State.

It appearing that a majority of all the members of the House of Representatives are present, the following proclamation was read by Byron Royster, Chief Clerk of the House, viz.:

PROCLAMATION
By the
Governor
of the
COMMONWEALTH OF KENTUCKY

TO ALL TO WHOM THESE PRESENTS SHALL COME:

WHEREAS, the assessment of property for taxation is known to be inequitable; and

WHEREAS, assessment is primarily a local responsibility and facilities and assistance should be provided local

governmental units enabling them to give relief to the citizens who have been paying more than their fair share of property tax and enabling them to improve their assessments so that property taxes may fairly bear that part of the local tax load which the citizens of each county, city, and school district demand that it should; and

WHEREAS, the method of distributing the educational equalization fund is unsound and under present law more than half of the school districts which received such aid this school year will not be eligible to receive it; and

WHEREAS, if a large number of school districts lose equalization aid, the educational systems of such districts will be impaired and the children will suffer without the taxpayers thereof having had adequate opportunity to put their own house in order; and

WHEREAS, it appears that funds are available in the State Treasury to provide relief to the State mental institutions in the way of additional appropriations for improving the care and maintenance; and

WHEREAS, the present State law relating to the borrowing authority of rural electric cooperative corporations by limiting amortization of loans to twenty-five years, prevents the maximum benefits from loans made possible by federal laws authorizing the amortization in thirty-five years; and

WHEREAS, some question has been raised as to the validity and effect of Chapter 237 of the Acts of 1948, and it is essential that the policy of the State with respect to matters affecting lands and buildings of and for the State and its agencies be further clarified and declared;

NOW, THEREFORE, in consideration of the premises, I, Earle C. Clements, Governor of the Commonwealth of Kentucky, do hereby issue this proclamation convening the General Assembly of the Commonwealth in an extraordinary session at the seat of Government in Frankfort, Kentucky at 2:00 p. m., on Tuesday, March 1, 1949, for the following purposes and no other:

1. To consider and act upon legislation relating to the assessment of property for taxation and payment of property

taxes and legislation correcting and improving the laws relating to the distribution of the common school equalization fund and the time of the adoption of school budgets and the time of the levy of school taxes, having in mind the relation these laws have to tax levy and assessment problems.

2. To consider and act upon legislation appropriating additional funds to the Department of Welfare for care of patients at and maintenance of State mental institutions.

3. To consider and act upon such legislation as may be required to accomplish the purposes intended to be accomplished by Chapter 237 of the Acts of 1948, and further to clarify and declare the policy of the State with respect to the acquisition, ownership, operation, leasing, control, and disposition of lands and buildings by or for the State and its agencies, and the financing of land and building projects.

4. To consider and act upon legislation concerning the amortization period of obligations issued by rural electric cooperative corporations.

The members of the General Assembly will, therefore, assemble in accordance with this proclamation at the seat of Government at Frankfort, Kentucky, in an extraordinary session on the day and date above written to act upon the subjects herein specified and upon no other subjects.

GIVEN UNDER MY HAND, this twenty-first day of February, 1949, by the Governor.

/s/ Earle C. Clements, Governor
Commonwealth of Kentucky

Mr. Burnley moved that all elected officers of the House of Representatives, who were elected in the 1948 General Assembly, be continued in their respective offices for this 1949 Special Session, except the Sergeant-at-Arms and Janitor, who had resigned.

Said motion was agreed to.

The Speaker announced that the next order of business was the election of a Sergeant-at-Arms and Janitor of the House.

Thereupon, Mr. Runyan named Mr. Kash Holbrook as a suitable person for the office of Sergeant-at-Arms of the House.

There being no further nominations for said office, the Speaker directed the Chief Clerk of the House to cast one vote on behalf of the entire House for the party above named to fill said office.

Without objection, the Chief Clerk, having cast one vote for the entire House as above directed, declared said party duly elected to said office.

Thereupon, Mr. Burnley named Mr. Edward H. Sutherland as a suitable person for the office of Janitor of the House.

There being no further nominations for said office, the Speaker directed the Chief Clerk of the House to cast one vote on behalf of the entire House for the party above named to fill said office.

Without objection, the Chief Clerk, having cast one vote for the entire House as above directed, declared said party duly elected to said office.

Thereupon the oath of office as required by the Constitution was then administered to Mr. Holbrook and Mr. Sutherland by the Honorable Charles K. O'Connell, Secretary of State.

Mr. Morgan offered the following resolution, viz.:

RESOLUTION-A

Be it resolved by the House of Representatives of the Commonwealth of Kentucky:

That the rules governing the House of Representatives during the Regular Session of 1948, be and the same are hereby adopted as the rules of this House for the First

Extraordinary Session of 1949, except that Rule 23 shall be eliminated and Rule 24 shall be repealed and amended as follows:

"Rule 24. STANDING COMMITTEES:

"The Speaker of the House of Representatives shall appoint a Rules Committee, which shall consist of not less than eighteen (18) nor more than thirty-one (31) members. The Speaker shall be Chairman of the Rules Committee. No bill shall be considered at this Session except upon the recommendation or report of the Rules Committee.

"The Speaker shall appoint such other committees as he may deem necessary to properly consider the subjects included in any extraordinary call by the Governor."

Said resolution was adopted.

Said rules are as follows, viz.:

RULES OF THE HOUSE

QUORUM OF THE HOUSE

Rule 1. Five members of the House shall constitute a quorum for the purpose of adjourning; fifteen members for the purpose of calling a House, of sending for absent members and making an order for their censure and fine; a majority of the members may proceed to business, and the numbers mentioned in this rule shall have power in the absence of the Speaker to elect a Speaker Pro Tem for the purpose above designated.

HOURS OF MEETING AND ADJOURNMENT

Rule 2. The standing hour of each meeting day shall be 1 o'clock P. M. (Central Standard Time), except when the hour of adjournment on the preceding day fixes another hour for the convening of the House of Representatives. The hour of meeting and adjournment of the body shall be governed by the House clock over the main entrance.

ORDER OF BUSINESS

Rule 3. The order of business of each day shall be as follows:

(a) Invocation
(b) Roll Call
(c) Reading of the Journal of the preceding day
(d) Petitions
(e) Motions and resolutions, limited to one-half hour
(f) Introduction of bills
(g) Reports of special and standing committees
(h) Reading of calendar
(i) The Orders of the Day
(j) Announcements

Any business which remains unfinished upon the adjournment of the House shall be the first business when that section is reached on the following day.

MOTIONS

Rule 4. Order of Motions. When a question is under debate, no motion shall be received but—

(a) To fix the time to which the House shall adjourn
(b) Adjourn
(c) To lay on the table
(d) For the previous question
(e) To limit debate
(f) To postpone to a day certain
(g) To commit
(h) To amend
(i) To lay on the Clerk's desk

Which several motions shall have precedence in the order in which they are arranged; and no motion to postpone to a day certain, or to commit being decided shall again be allowed on the same day and at the same stage of the bill or proposition.

Rule 5. Undebatable Motions. The following motions shall be propounded without debate, except as hereinafter in this rule provided:

(a) Motions to proceed or dispense with the Orders of the Day.

(b) Motion to suspend or dispense with any rule of the House.

(c) Motions to take up business out of its regular order.

(d) Motions to commit or recommit without instruction.

Provided, however, as follows:

First. Upon motion to lay on the table, the author of any measure shall have five (5) minutes in which to explain the measure; and—

Second. Provided further that no explanation of any vote shall be permitted during the call of the "Ayes" and "Nays" upon any undebatable motion.

Rule 6. Motion to Lay on the Table. The motion to lay on the table when adopted shall prevent any further consideration of the subject matter carried by said bill, motion or resolution unless a person who voted on the prevailing side on said motion moves that the action thereon be reconsidered within three legislative days on which the House is actually in session, and if said motion receives a Constitutional majority of the House it shall be carried. After the expiration of three days the motion to lay on the table when adopted shall prevent further consideration of the subject matter carried by said bill, motion or resolution unless by unanimous consent of the House.

Rule 7. Motion to lay on the Clerk's desk in this House shall have the effect of laying aside the pending question temporarily and when the pending question is laid upon the Clerk's desk it may be taken therefrom at the will of the House, and considered as an original proposition.

Rule 8. Motion to Adjourn. A motion to adjourn shall always be in order except during roll call or pending a motion to fix the time to which the House shall adjourn and shall be decided without debate.

Rule 9. Motions.

(a) Motions in general which are not relevant to pending questions, bills or resolutions shall be made when the fifth order of business, Rule 3 (e), is reached each day.

(b) Motions relating to pending questions, bills or resolutions shall be made when such question, bill or resolution is brought up for consideration according to the rules of the House.

(c) After a motion is made and seconded, it shall be stated by the Speaker or, being in writing, shall be handed to the Chair and read aloud by the Clerk before debate. Every motion shall be reduced to writing if the Speaker or any member so requests.

(d) After a motion is stated by the Speaker or read by the Clerk, it shall be deemed in the possession of the House, but may be withdrawn by the consent of the House at any time before decision or amendment.

(e) The Speaker may state questions sitting, but shall rise to put a question.

Questions shall be distinctly put in this form, viz.:

"Gentlemen, you who are of the opinion that (as the question may be) say 'Aye'; you of the contrary say 'Nay'."

Rule 10. Motion to Reconsider.

(a) A motion to reconsider any action of the House shall be in order if made in open session on or before the third legislative day on which the House is in session; but such motion shall not be in order after action has been had by the House in consequence of the decision proposed to be reconsidered, or after it has been sent to the Senate or Governor, provided however, the motion is made by a member who voted on the prevailing side.

(b) Clincher. If any bill, motion or resolution has been, by vote, carried or lost, and a motion is made to reconsider the vote by which the bill, motion or resolution was carried or lost, and said motion to reconsider is laid upon the table, then no further motion shall be entertained relative to the subject matter carried by said bill, motion or resolution unless such motion is made by a person who voted upon the prevailing side, and in the event such motion receives a constitutional majority of the House of Representatives the same shall be carried. After the expiration of three days no further motion shall be entertained relative to the said bill, motion or resolution unless by unanimous consent of the House.

Rule 11. The Previous Question.

The previous question being moved and seconded, the question from the chair shall be "Shall the main question be now put?" A majority of the members elected to the House may order the previous question at any time. The effect of the previous question shall be to bring the House to a direct vote, first on all amendments pending at the time, and then upon the main question.

The ordering of the previous question shall put an end to all debate except as follows: Before the vote on an amendment, the proposer of the amendment shall have five minutes, and then the proposer of the measure sought to be amended shall have five minutes; and before the vote upon the main question, the opponents of the measure shall have ten minutes to close the debate. When a measure or an amendment has been proposed by a committee, then the time given to the proposer shall be at the disposal of the chairman of the committee.

Rule 12. Motion to Limit Debate.

A motion to limit debate being moved and seconded, the question from the Chair shall be "Shall debate be limited?" A majority of the members present may limit debate to the time specified in the motion at any time. The Speaker shall proportion the time each member may speak under the motion to limit debate.

Rule 13. Suspension of Rules.

The standing rules of the House and regular order of business shall not be suspended, amended or interrupted unless by a vote of a majority of the duly elected members of the House. Whenever the rules are suspended as above, no subject matter shall be considered under the suspension except the subject matter in whose favor the suspension was invoked and only for that day.

Rule 14. Bills and Resolutions.

Members may file copies of bills or resolutions to be introduced at the Clerk's office at any time. Copies filed shall be in triplicate, each copy signed by the member introducing same. One copy shall be for the permanent files of the Clerk and for the use of the Committee to which said bill

shall be referred, one copy for the printer, and one copy for the use of the members of the press. Two hundred (200) copies of each bill shall be the standing printing order, but the Speaker may increase or decrease the number at his discretion.

When introduction of bills is reached in the order of business, the Clerk shall report to the House the number, title and sponsor of each bill filed with him since his last report on introduction of bills.

The Clerk of the House shall upon receipt of any printed bill from the public printer, proof read the same against the original copy and, upon finding any error, shall return the printed bills to the public printer with his signed statement, "Acceptance refused by reason of typographical error."

Rule 15. Amendments.

(a) More than one amendment to any part or section of any proposition or bill shall not be offered at the same time or entertained by the Speaker.

(b) Each amendment originally pending shall be disposed of before another may be entertained to the same or any other part or section of the main proposition or bill.

(c) All committee amendments shall be disposed of before any other amendment may be offered by a member or entertained by the Speaker. Provided, however, that whenever and wherever blanks are to be filled, the rule above shall yield to general parliamentary law, and provided further, that when a motion or proposition is under consideration, a motion to amend that amendment shall be in order, and it shall be in order to offer a further amendment by way of substitute, but said substitute shall not be voted on until the original matter is perfected.

(d) All committee substitutes shall be printed in like manner as bills and all other substitutes shall be disposed of at the will of the House.

(e) The Clerk shall furnish to members sheets with a proper heading printed in blank upon which amendments shall be written, and all amendments offered shall be on such blanks and bear the name of the member offering the same.

(f) No amendment shall be in order that is not germane to the matter under consideration; and the Speaker when the question is raised, shall rule as to the admissibility of the proposed amendment.

Rule 16. Committee of the Whole House.

The House may resolve itself into the Committee of the Whole House on the State of the Commonwealth, and in such Committee of the Whole House, Robert's Rules of Order (Latest Revised Edition) shall govern the proceedings.

Rule 17. Duties of Committees.

(a) When a bill shall have been referred to any committee, it shall be the duty of the Chairman of such committee to submit the bill to the consideration of his committee. A majority of the members shall be present before a bill may be considered. No bill shall be considered or a report of same determined upon, except when a committee is in session. A committee in reporting a bill to the House shall make its report in writing, and such a report shall be signed by a majority of such committee, but after said majority report has been made, the minority may make its report, which shall also be in writing and signed by the members of the Committee making such report.

(b) Notice of Committee Meetings.

No committee shall make a report on a bill or resolution, unless notice of time and place of the Committee meeting has been announced publicly, and reasonable notice given to all members of the committee of the meeting from which the bill or resolution is reported. This rule shall not apply during the last fifteen (15) days of the legislative session as stated in Rule 23.

(c) Before a bill is given its third reading in the House, the Clerk shall submit the bill to the Statutes Revision Commission and secure the Commission's stamp of approval as to form and mechanics.

Rule 18. Whenever any member of the House believes that any committee has held a bill or resolution for an unreasonable time, the same may be called up by the author of said bill and be considered by the House and, if a constitu-

ional majority favors the placing of said bill in the calendar, it shall be so ordered. The Speaker shall permit bills to be called up only during the regular motion hour.

GENERAL PROCEDURE

Rule 19. (a) First Reading.

Upon the favorable report of a bill or resolution by any committee, the Clerk shall report the same in full, which shall be considered the first reading of the bill or joint resolution, and shall be so entered upon the Journal.

(b) Bills Reported Without Expression.

Upon report of a bill or resolution by a committee without expression of opinion, the bill or resolution may be read into the calendar on a constitutional majority vote of the members. If said bill fails to be read into the calendar, a motion will be in order for the Speaker to re-refer said bill to a committee and said motion, if carried by a constitutional majority, shall prevail and the Speaker shall re-refer said bill to a committee for its action.

Unfavorable Expression. Whenever any committee shall report to the House a bill with the expression that it should not pass, said bill shall not be entitled to a reading unless it is ordered by a majority vote of the members elected.

On the question of reading a bill into the calendar that has been reported without expression of opinion, or with an unfavorable expression of opinion, no debate shall be allowed, except that the originator of the bill, or any one indicated by him, shall have ten (10) minutes in which to explain the bill and the opposition shall have a like time in which to explain the opponents' objections to the bill. If said bill shall be ordered to a reading, it shall be read the first time and placed in the calendar.

Majority Required. In all cases where a constitutional majority is required for the passage of a bill, it shall mean in this House that a constitutional majority be required to consider the bill whether called up, reported with a favorable, unfavorable, or without expression of opinion.

Rule 20. Enrollment Committee.

The committee on Enrollment and the Clerk of the Senate may report any time, except during Roll Call.

Rule 21. Calendar.

When a bill has had its first reading, it shall be placed by the Clerk on a calendar to be kept by him, and said calendar shall be separate from the bills in the Orders of the Day.

Rule 22. Orders of the Day.

When a bill has been read a second time, it shall be placed in the Orders of the Day or recommitted and when next reached in the House, it shall be ready for amendment, recommitment, or debate, or to be read a third time and placed upon its passage. A bill may be recommitted at any time before final passage. No bill shall be placed upon its final passage during the last day of the session except bills in possession of Conference Committees, Senate bills or House bills which have been amended by the Senate.

Rule 24. STANDING COMMITTEE.

The Speaker of the House of Representatives shall appoint a Rules Committee, which shall consist of not less than eighteen (18) nor more than thirty-one (31) members. The Speaker shall be Chairman of the Rules Committee. No bill shall be considered at this Session except upon the recommendation or report of the Rules Committee.

The Speaker shall also appoint such other committees as he may deem necessary to properly consider the subjects included in any extraordinary call by the Governor.

Rule 25. Voting.

(a) No member shall vote on any question in which he is directly or indirectly interested, or on any question unless he was in the bar of the House before the result was announced.

(b) Every member in the House, when a question is put, or who is present before the results are announced, shall vote unless excused by the House; and all motions to excuse a member from voting shall be made before the House divides or before the call of the yeas and nays is commenced; and the motion or question to excuse a member shall be decided with-

out debate, and in no event shall any member be excused from voting on a motion to excuse another member from voting. But this rule shall not apply to the Speaker, whose name shall not be called except upon his own request and then only at the end of the roll call and before the result is announced, but in all cases of a tie, the Speaker shall vote. The majority and the minority floor leaders shall not be required to vote on the question of reading a bill into the calendar that has been called up by any member.

(c) Before a vote shall be counted, the member casting it shall be either at his seat or visibly approaching it.

(d) All pairs announced in the House shall be entered on the Journal.

(e) Calls of Yeas and Nays. Upon a call of yeas and nays on any question, the names of the members shall be called alphabetically, which shall be made at any time when a division or a count may be had, and upon the completion of any roll call, the Speaker shall, upon the request of any member, Order the Clerk to call the absentees once.

(f) Call of the House. Upon a call of the House, the door shall not be shut against any member until his name is called twice and then absentees shall be noted by the Clerk and fined one dollar unless excused by the House.

GENERAL PROVISIONS

Rule 26.

When a member is about to speak in debate or deliver any matter to the House, he shall rise from his seat and respectfully address the Speaker of the House as "Mr. Speaker", but shall not proceed until recognized by the Speaker as the member from.....

Rule 27.

No member shall speak more than twice on the same question without leave of the House, and he shall not speak more than once until every member of the House desiring to speak has spoken. No member shall be allowed to speak more than one-half hour in the aggregate, at the end of which period, or any portion thereof, the floor is returned to the Speaker.

Rule 28.

While the Speaker is putting any question, or addressing the House, no one shall walk about the House, or leave; neither in such case nor when a member is speaking, shall any one talk or pass between the chair and the member who is speaking. No member shall in debate name another member.

Rule 29.

Any proposed alteration, change or amendment of the Rules shall before a vote thereon is taken, be referred by the Speaker to a committee and the proposal shall be considered by the committee and reported in the same manner as bills and resolutions and before any alteration, change or amendment shall be adopted, a majority of the duly elected members of the House must vote in favor thereof.

In all cases where general parliamentary law provides for the rule of two-thirds, it shall mean in this House, a constitutional majority of the members of this House.

Rule 30. Persons Entitled to the Floor.

No person shall be permitted upon the floor except the Governor, his immediate family, his secretary, members and officers of the State Senate; members of the immediate families of Legislators, and members and commissioners of the Court of Appeals. Bona fide newspaper correspondents, designated as such in writing by the daily newspaper or press service they represent; those newspaper correspondents who are working members of the Capitol Press Club and approved by the Speaker shall be admitted to the privileges of the floor. Such newspaper correspondents when admitted to the privileges of the floor shall be governed by the rules of this House. Newspaper correspondents and members of the legislators' families shall be assigned by the Speaker to a section especially set aside for them.

By the direction of the Speaker, the Sergeant-at-Arms shall reserve two (2) sections in the galleries to be used by such persons as members of the House may request. Admission to the reserved seats shall be provided by passes issued by the members of the House.

No person other than those entitled to be upon the floor of the House shall be permitted on the floor of the House

from thirty (30) minutes prior to the time set for convening until after the House shall have adjourned.

Rule 31. Lobbying.

No person shall engage in lobbying for or against any measure while the House is in session, during recess or thirty (30) minutes prior to the schedule of convening on the floor, in any of the corridors or passages, or in any of the rooms in the part of the Capitol assigned to the use of the House; provided, however, this rule shall not be construed to prohibit the use of corridors or passages in going to and from the House galleries by any persons.

Rule 32. On all questions not provided for in the foregoing rules, the House shall be governed by the provisions of Robert's Rule of Order (latest revised edition).

Rule 33. The Speaker may, in his discretion, refer any resolution to a committee for consideration and a report.

THE POWERS AND DUTIES OF THE SPEAKER

Rule 34. (a) The Speaker shall take the chair every day at the hour to which the House adjourned on the preceding day; he shall immediately call the members to order, and, a quorum being present, shall proceed with the order of business.

(b) He shall preserve decorum and order, and in case of disturbance or disorderly conduct in the gallery or lobbies, may cause the same to be cleared. In case of extreme disorder or confusion in the House, in the gallery, or in the lobbies such as renders it difficult or impossible to transact business in an orderly manner, the Speaker may declare a recess or an adjournment of the sitting.

(c) He shall have general control, except as provided by rule of law, of the hall of the House and of the corridors and passages, and of all rooms in that part of the Capitol assigned to the use of the House.

(d) He may speak to points of order in preference to other members, arising from the chair for that purpose.

(e) He shall decide questions of order subject to an appeal to the House on request of any two members, and the members appealing shall reduce the appeal to writing.

(f) The Speaker shall have supervision over all officers and employees of the House, and shall direct them as to their duties, and upon failure of any such official to perform such duties, the Speaker shall have power to order deductions from the pay of such offender, not to exceed the per diem of such official or employee for each offense. Such amount shall be entered upon the Journal and deducted from the compensation due such offender.

(g) The standing committees of the House, herein named, and all other committees, shall be appointed by the Speaker.

(h) If the Speaker be in doubt as to the result of a vote, and a division be called for, the House shall divide; those in the affirmative of the question shall rise from their seats and, afterwards, those in the negative. If the Speaker be still in doubt, and a count be requested, the Speaker shall name two members, one from each side, who with the Clerk shall count those in the affirmative and negative; which being reported, he shall rise and state the decision of the House; provided, however, that such decision or count shall not be allowed after the House shall have proceeded to other business.

(i) The Speaker shall have the right to name any member to perform the duties of the chair, but such Speaker pro tem, shall not be empowered to act beyond a period of five days.

(j) If any member, in speaking or otherwise, transgress the rules of the House, the Speaker shall, or any member may through the Speaker, call the offender to order; and the member called to order shall immediately sit down unless permitted to explain, and should the member fail to comply with the order of the Speaker, then the Speaker shall direct the Sergeant-at-Arms to require such member to take his seat or direct the Sergeant-at-Arms to remove such member from the House for the remainder of the day.

(k) When two or more members arise at once, the Speaker shall name the member who is the first to speak.

(l) Whenever any bill or resolution carrying the force and effect of a bill is introduced, the Speaker of the House shall refer the same to a proper committee within five (5) days thereafter, and the day of introduction shall be counted

as one of the days. In the event the Speaker fails to comply with this rule, the author of said bill may, at motion hour, move that such bill be referred to a committee, provided he makes said motion within three (3) days after the Speaker fails to refer said bill within the five (5) day period. If said motion is carried by a majority of the members then present, said billl shall be automatically referred to the committee requested by the member making such motion.

DUTIES OF THE CLERK

Rule 35. (a) The Clerk shall have charge and supervision of all the clerical business of the House. He shall perform the duties imposed on him by law and the rules of the House. He shall have charge of the Clerk's desk and shall see that no one is permitted therein except himself and those assisting him.

(b) It shall be the Clerk's duty to read to the House all papers ordered to be read; to call the roll and note and report the absentees, when a call of the House is ordered; to call the roll and note the answers of members, when a question is taken by "yeas" and "nays"; to assist, under the direction of the Speaker, in taking the count when any vote of the House is taken; to notify committees of their appointment and the business referred to them; to superintend the execution of all printing ordered by the Houses and to report to the Speaker, to be submitted to the House, every failure of the printer to execute the same properly and promptly.

He shall attest all writs, warrants and subpoenas issued by order of the House and shall certify to the passage of all bills, and to the adoption of all resolutions by the House. In addition to his other duties, the Clerk shall keep the accounts for pay and mileage of members, officers and attaches, for printing and other contingent expenses of the House, and prepare and sign warrants or requisitions for the same.

The Clerk shall superintend the recording of the Journal of the proceedings, and engrossing and enrolling of bills, and shall cause to be kept and prepared for the printer the Daily Journal of the proceedings of the House.

(c) The Clerk shall have the custody of all records and papers of the House, and shall not allow them to be taken from the table or out of his possession without the leave of the House, unless to be delivered to the chairman of a committee to which they may have been referred, to the Senate, or to the Governor, and then he shall take a proper receipt therefor. He shall endorse on bills and papers brief notes of proceedings had thereon by the House and preserve the same in convenient files.

(d) Register of bills. The Clerk shall keep a register of all bills introduced in the House of Representatives or transmitted for concurrence from the Senate in which shall be recorded, under appropriate heads, the progress of such bills from the date of their introduction to the time of their transmission, if House Bills, to the Governor; or if Senate bills, their return to the Senate.

(e) Engrossing Bills. When engrossing a bill, the Chief Clerk may incorporate amendments by means of handwriting or typing. When an amendment strikes out any part of the original, it shall be indicated in the engrossed copy by two parallel lines over the parts to be stricken out, in such a way as not to render illegible the original words. House amendments shall be indicated in red. The color shall be indicated by the writing itself in case of handwriting and by notations in the margin in case where typing is used. The signature of the Clerk in the margin shall accompany all amendments.

The Clerk shall not engross Senate bills but shall attach amendments adopted thereto and report the same with the bill to the Senate.

(f) Bills to be preserved. When the enrolled copy of a House Bill or resolution, signed by the presiding officer of each House, is returned to the Chief Clerk, he shall immediately attest it and deliver it to the Governor or his Secretary. The Clerk shall file together the original copy in the form when introduced and a copy in the form as finally passed in the permanent files of his office.

(g) Printed bills after the Session. When the Chief Clerk has finished his work at the Capitol after a session of

the General Assembly, he shall transmit to the State Librarian the unused printed copies of bills in his possession. Before transmittal, he shall upon the face of printed bills which passed and were not amended, stamp the following words—"Became a law." Upon the face of printed copies which passed with amendment he shall stamp the words—"Became a law with amendments." Upon other copies he shall stamp the words—"Failed to pass." The State Librarian is directed to distribute these bills upon request of any interested person.

(h) If a typographical error is found in a bill before same is printed, the sponsor may correct the error provided the Chief Clerk shall make a notation of such correction in the margin nearby.

DUTIES OF THE ENROLLING CLERK

Rule 36. The Enrolling Clerk of the House shall take charge of all House Bills as soon as they are reported back to the House and ready to be enrolled. A register, by number and title, shall be kept in a suitable record book of all bills passed by both Houses, attesting fact and date of passage. A printed copy upon safety paper, in the exact form as finally passed, shall be certified to by the Enrolling Clerk and delivered to the Committee on Enrollment. In cases of extreme emergency, where no correct printed copy is available, the enrolled copy may be in long-hand. When signed by the Speaker of the House, the Enrolling Clerk shall deliver them at once to the Senate to such committee as may be authorized to receive them in that body.

The Enrolling Clerk of the House is authorized to correct the enrolled copy on safety paper to make it conform with the original copy of the bill as amended by means of either typing or handwriting, provided the correction is made with red ink or red type and initialed by the Enrolling Clerk in handwriting in the margin near where said correction occurs.

DUTIES OF THE SERGEANT-AT-ARMS

Rule 37. At least thirty minutes before the hour of convening each day the Sergeant-at-Arms shall clear the

floor of the House Chamber of all persons not entitled to the floor, and five minutes before the hour of convening shall announce in a loud and distinct voice, "All persons not entitled to the floor of the House under the rules thereof will now vacate the House Chamber." He shall then compel each and every person then in the House Chamber, who is not entitled to remain therein, to vacate.

He shall enforce the orders of the House and the Speaker in preserving order. If persons not entitled to be in the House, shall come upon the floor, it shall be his duty to remove them; and the Sergeant-at-Arms is empowered to deputize as many assistant Sergeant-at-Arms as he may deem necessary to carry out the orders of the Speaker. All fines levied under the rules of the House shall be collected by the Sergeant-at-Arms and covered into the State Treasury.

DUTIES OF OTHER OFFICERS

Rule 38. The duties of Doorkeepers, Cloakroom Keepers, Janitors and other officials or employees of the House shall be such as provided by law and as designated by the Speaker. All employees and officers of the House shall, unless excused by the Speaker, or unless confined as a result of illness, report to the Sergeant-at-Arms, or an assistant who may be designated by him, each legislative day forty-five minutes prior to the hour of convening, and in the event such employee or officer is absent without the consent of the Speaker, or without being confined as a result of illness, the Speaker shall direct the Chief Clerk of the House to deduct from such officer's or employee's pay the per diem which said officer or employee would have been entitled to for such period of absence.

The provision of this rule shall not apply to any of the employees assigned to the Chief Clerk of the House or to the assistant to the Speaker. The Chief Clerk shall designate the hours of work of the employees assigned to his office, and the Speaker shall designate the hours of work of the assistant to the Speaker.

Mr. Prichard moved that the rules be suspended and the privilege of the floor be extended to Miss Betty Coffey, of

Jamestown, Kentucky, and Miss Jean Pumphrey, of Carlisle, Kentucky.

Said motion was unanimously agreed to.

Mr. Burnley offered the following resolution, viz.:

RESOLUTION-B

A Resolution authorizing appointment of a committee of the House to wait upon the Senate and the Governor.

Be it resolved by the House of Representatives of the General Assembly of the Commonwealth of Kentucky:

That a Committee of the House of Representatives be appointed by the Speaker to wait upon the Senate and notify that body that this House is now organized and ready to proceed to the transaction of business and that said Committee shall, in conjunction with a like Committee to be appointed from the Senate, wait upon the Governor and inform him that the General Assembly is now organized and ready to receive any communications he may desire to deliver.

Said resolution was adopted.

In compliance with said resolution the Speaker appointed the following as members constituting said Committee, viz.:

W. E. McClure
G. I. Drury
Walter K. Coleman
Durham Howard
Higgins C. Patterson
W. J. Ward
E. H. Martin
Hobart Rayburn

Mr. Morgan offered the following resolution, viz.:

RESOLUTION-C

Resolution relating to extending an invitation to the pastors of Frankfort Churches to open sessions of the House of Representatives with prayer.

Be it resolved by the House of Representatives of the General Assembly of the Commonwealth of Kentucky:

That the Sergeant-at-Arms be directed to invite the pastors of the various churches to attend the meetings of this House and open the sessions thereof with prayer.

Said resolution was adopted.

Mr. Burnley offered the following resolution, viz.:

RESOLUTION-D

A Concurrent Resolution directing the Division of Engineering, Public Properties Section, to keep all doors of the Capital Building open, and all floors of said building, including the basement, fully lighted, and the elevators in operation, during such hours, day or night, as the General Assembly may be in session and for a reasonable time preceding and following the sessions.

Be it resolved by the House of Representatives, the Senate concurring therein:

That the Division of Engineering, Public Properties Section, is directed to keep all doors of the Capitol Building open, and all floors of said building, including the basement, fully lighted, day or night, and the elevators in operation, during such hours, as the General Assembly may be in session, and for a reasonable time preceding and following the sessions.

Said resolution was adopted.

Mr. Morgan offered the following resolution, viz.:

RESOLUTION-E

A Resolution empowering the Speaker of the House of Representatives to employ assistants for the House.

Be it resolved by the House of Representatives of the General Assembly of the Commonwealth of Kentucky:

That the Speaker be empowered to employ such assistants in and about the House chamber during this session of the General Assembly as to him appears necessary and as he deems advisable under the provisions of KRS 6.230.

Said resolution was adopted.

Mr. Burnley moved that the rules of this House be suspended for the purpose of introducing a bill.

Said motion was agreed to by a majority of the members elected.

Thereupon the following bill was introduced, viz.:

By Mr. Burnley.

H. B. No. 1. An Act appropriating money out of the General Expenditure Fund for the fiscal year ending June 30, 1949, for expenses of sessions of the General Assembly.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

1. There is hereby appropriated out of the fund in the General Expenditure Fund not otherwise appropriated for the fiscal year ending June 30, 1949, the sum of $110,000 for expenses of Sessions of the General Assembly.

2. Whereas there is no appropriation made for the expenses of Legislative Sessions for the fiscal year ending June 30, 1949, and it is necessary that funds be immediately provided for this Extraordinary Session of the General Assembly, an emergency is declared to exist and this Act shall take effect from and after its passage and approval by the Governor.

Ordered that said bill be printed and referred.

The Speaker announced that in compliance with a reso-

lution heretofore adopted he had appointed the following as members constituting the Committee on Rules, viz.:

Charles W. Burnley
Davis Moore
Kerby Jennings
G. I. Drury
W. E. McClure
Lilburn S. Rogers
Rodney Whitlow
Walter K. Coleman
Sidney Baer
Chester J. Holsclaw
Mrs. Susan Bond Rutherford
Clyde S. Howard
J. B. Veech
Paul S. Jonas
E. H. Martin
Fred H. Morgan
Mrs. Mary Elizabeth Burnett
E. F. Prichard
Carson Hibbitts
Lawrence Watts
A. H. Calvert
Jesse H. Shelton
Harry King Lowman
Otto W. Goff
Hobart Rayburn
Ed Marcum
Maurice G. Howard
Ercel Kozee
Kermit Dwyer
Freeman L. Robinson
Perry Cross

The Committee heretofore appointed by the Speaker to notify the Senate that this House is now organized and ready to proceed to the consideration of the business before it, and with a like Committee on the part of the Senate to wait upon the Governor, announced that the Governor had notified them that he would address the General Assembly in Joint

Session on this the 1st day of March, 1949, at four o'clock. p. m.

Mr. Burnley moved that the House do now meet in Joint Session with the Senate of Kentucky for the purpose of receiving an address by the Governor.

Said motion was agreed to.

Thereupon the Senate of Kentucky, in order, entered upon the floor of the House chamber and the Honorable Lawrence Wetherby, Lieutenant Governor and President of the Senate, took the Chair and presided and the Honorable T. Herbert Tinsley, Speaker of the House of Representatives, having taken his seat upon the right of the President of the Senate, the two Houses were convened in Joint Session which was composed of a majority of all members elected to each House.

There being no objection, the call of the roll of the Senate and House of Representatives in Joint Session was dispensed with.

After a time His Excellency, Earle C. Clements, Governor of the Commonwealth of Kentucky, appeared on the floor of the House and having taken his place at the Clerk's desk, addressed the General Assembly in Joint Session, as follows, viz.:

Lieutenant Governor Wetherby, Mr. Speaker, members of the Senate and House of Representatives:

It is not without long and mature deliberation that I have asked you to convene in Extraordinary Session. I am fully aware of the considerable responsibility which I have assumed in doing so. The cost of an Extraordinary Session of the Legislature to the people of Kentucky is substantial. The time which each of you has been called upon to spend in the public service—away from your private affairs—will be spent at your personal loss. I want to assure you that it was only upon considerations which were compelling and needs which are urgent that you have been called together.

Each of the subjects mentioned in the Proclamation are of vital importance to the people of Kentucky, but in my opinion, only two of them will require extended discussion. Of these two, only one need be dealt with at length, and that is the subject of property assessment.

In language which is non-technical, I want to describe in broad outline the situation as it presently exists regarding property assessments, in order that all may be appraised of the urgent necessity for corrective legislation.

SITUATION IS ACUTE

The Constitution of Kentucky requires that taxes "shall be uniform upon all property of the same class," and further required that all property "shall be assesed for taxation at its fair cash value, estimated at the price it would bring at a fair voluntary sale." The mandate of the Constitution is quite simple and can be understood by all—the application of the principle is not so simple. For more than a third of a century, inequality of assessments has been a source of the greatest injustice to Kentucky taxpayers. Tax authorities have studied and reported to the executive branch of the government that property tax assessments vary from 10 to 150 per cent of fair cash value. In 1913—In 1924—In 1936—In 1938—In 1941—In 1946—and in 1948, the matter of property assessments has been the subject of study, and the identical conclusion has always been reached by each and every one of these investigations.

It would be bad enough if the situation were one of inequality between taxpayers only, but it does not stop there. The Constitution of Kentucky (Section 186) provides for the creation of an equalization fund, which is composed of not more than 10 per cent of the common school fund. This fund is used to supplement local taxation in those school districts where local taxes are not sufficient to operate and maintain the common schools. However, before any school district may participate in the equalization fund, the Statutes of Kentucky (KRS 157.053) require that the assessed valuation of property in such districts be "equal to the average ratio throughout the state." The cold, hard facts are that the

assessed valuations of the property in seventy-one school districts in forty counties are not equal to the average ratio throughout the State. Thus can be seen, the problem which is presented. It is a three-fold problem:

(1) We may ignore our solemn oath—refuse to require compliance with the Statutes and permit participation of the counties and school districts in the equalization fund without compliance with the Statutes. I hope we have higher regard for our oath and our duty.

(2) We may comply with the inflexible law which we now have—deny continued participation in the equalization fund to those seventy-one school districts—and further retard education in Kentucky. I know we have a higher regard for the educational welfare of Kentucky's children.

(3) We may make a vigorous effort to bring assessment procedures into gradual compliance with the law and thereby perform our duty, continue the progress of our schools, and at the same time, eliminate inequalities which have so long existed in our tax structure.

COOPERATION URGED

I recommend to you the latter course, for I do not feel justified in taking either of the two previous courses without sharing with you an opportunity to perform my duty.

Just as there are three problems presented, there are also three courses of action open to you and to me:

(1) You and I may follow the course of least resistance and do nothing. Some have recommended to me that I take this course, and I am very sure that the same recommendations have been made to each of you. I have rejected it, and I hope that you will reject it. The people of Kentucky have a right to expect that you will tackle the problems of government with whatever knowledge and ingenuity we jointly possess. Progress is never accomplished by public officials who fear to take action.

Neither is it expedited when urgent public matters are allowed to flounder on the hard rock of partisanship.

The issue at hand transcends Party differences and directs itself to joint responsibility.

It is, indeed, a difficult and complicated problem, but it will never be solved, even partially, by public officers who are afraid to take action. I am very positive that neither you nor I will accomplish a perfect solution, nor will we, within the terms of our offices, see the problem completely solved, but I am just as certain that we can make some progress toward its solution as I am that it is a difficult problem.

I hope you will join me in the view that we should attack the problem and do our best to arrive at a reasonably sensible solution. Our duty certainly requires no less of us.

(2) The problem could have been approached by a blanket raise in taxes in each of the counties where the assessed value of property was not "equal to the average ratio throughout the state." This appeared to me to be a ruthless, unfair and unjust approach to the problem. A blanket raise in the assessment of property is, in my judgment, the most unfair assessment tool at the disposal of taxing authorities.

LEGISLATION RECOMMENDED

When a blanket raise is imposed upon a county, inequality of assessment is preserved to the exact extent that it existed before the blanket raise. Let me take a simple example: Citizen A assessed his property at 100 per cent of its fair cash value. Citizen B assesses his property at 25 per cent of its fair cash value. If there is a 10 per cent blanket raise in the assessment of all property in the county, Citizen A is raised to 110 per cent of the fair cash value of his property, while Citizen B is raised to 27.5 per cent. There is nothing fair nor just nor equitable in such assessment procedure, and I, for one, shall never recommend it to the taxing authorities of Kentucky.

(3) The third course of action is the one which I recommend to you. It has been conceived after months of study and investigation of the problem in all its phases. The experience of many other states in dealing with the same problem has been explored. The causes of their errors have been eliminated and the factors contributing to their successes

have been incorporated in the legislation which I recommend. I want to emphasize positively and pointedly that the recommended legislation is corrective and not coercive—it is remedial and not drastic. It preserves all of the functions of self-government. It has been formulated with full awareness that it is not sensational or dramatic. Final responsibility for successful treatment of the problem rests with the people, wherein resides all power in a democracy.

The recommended legislation is contained in our Bills which will be submitted for your study and consideration:

Bill No. 1 is designed to narrow the length of time between the assessment of property and the payment of taxes. As the tax calendar now stands on real estate, actual payment of taxes lags 20 months behind the assessment date. The average taxpayer does not know when he gets a tax bill upon what assessment the tax bill is based.

Under the recommended legislation contained in Bill No. 1, real estate and most other property would be assessed on January 1, and taxes would become delinquent on December 31 of the same year. The whole tax process would be expedited and brought within a period of time which could be understood easily by taxpayers.

Bill No. 2 is the Bill which provides corrective and voluntary measures for the re-appraisal of property. Whenever a county, by its duly elected public officials, petition the Department of Revenue for a re-appraisal of property, the Department shall provide assistance and personnel to accomplish such a re-appraisal. I call your attention to the fact that it is only upon the request of the county that the Department of Revenue will undertake to render assistance.

STANDARDS ARE FIXED

It must be borne in mind that it is the tax rate and not the assessment of property which determines the ultimate amount of taxes to be paid by the taxpayer. The fixing of tax rates is a local function, too. It is not affected by the recommended legislation, nor could it be affected under

sound constitutional principles. The recommended legislation expresses the intent of the General Assembly that any re-appraisal of property "shall not operate to increase local ad valorem property tax levies, but to distribute the tax more equitably among individual taxpayers."

Bill No. 2 provides that expenses incurred for purposes of re-appraisal may be borne jointly by the Commonwealth, cities, counties, and other taxing districts, and such other taxing districts may have the benefit of any re-appraisal which is made.

It is abundantly clear that the recommended legislation simply provides the tools by which the job may be done. It attempts to do on a cooperative basis what must be done for continued participation by many of the counties and school districts in the equalization fund. It will preserve the progress that is being made in the field of education. It will void the requirement of summary and immediate compliance with the provisions of law under threat of curtailing school funds, without which many of the schools cannot operate except under a shortened term.

Bill No. 3 clarifies and re-defines the duties of the Department of Revenue and makes it possible for it to assemble the data and to establish the standards necessary for it to perform the new and additional duties cast upon it by reason of the recommended legislation.

Bill No. 4 prescribes certain standards which must be met by County Tax Commissioners before their names may be placed upon the ballot in any county.

Under the terms of this Bill all existing certificates, except those held by incumbents, would be canceled. No incumbent would be required to comply with the provisions of the Bill as long as he remains in office. The Bill prescribes a $2,400.00 minimum salary for County Tax Commissioners, and is designed to attract to that important position qualified and conscientious public servants.

The Tax Commissioner's job takes on an added importance and will be a harder job if the suggested legislation is enacted into law. He must work at his job sensibly and continuously. He should not be required to fill such a

responsible job for less than the minimum provided in the Bill. Today, approximately 57 County Tax Commissioners get less than $2,400.00 a year, and some of them get less than $1,200.00 a year. It has been my experience that the pay for public service bears a direct relation to its quality.

The people of Kentucky are willing to pay a reasonable wage for a fair assessment job.

The Bill also provides for an increased number of deputies in some of the larger counties, and contains other provisions relating to the qualifications of County Tax Commissioners.

Under this program, as it emerges, inequality in assessments will be gradually eliminated and fairer treatment will be accorded taxpayers.

Our school system will be permitted to continue its slow but steady improvement. The inequities of forty years will not be eliminated overnight, but you and I will have faced this problem—you and I will have made it possible for progress to be made and better government to be achieved.

Briefly now, I want to call your attention to the other subjects of the Proclamation. I suggest to you a supplemental appropriation for the balance of the biennium of $750,000.00 to the mental institutions of Kentucky. These funds are sorely needed for the care of the patients of its institutions and for their proper maintenance.

HOSPITAL AID URGED

This figure is arrived at in cooperation with the members of the staffs at the 5 mental institutions, and I am assured by them that this appropriation will mean generous progress at each of these institutions. It will insure a change from a a 12 to an 8-hour day for attendants at the institutions, and more than 20 per cent increase in salary for these same attendants, whose loyalty and devotion in continuing their work irrespective of poor pay, almost surpasses understanding.

As a candidate for Governor, I said to the people of Kentucky that during my term I would recommend to the legislature an 8-hour day for these attendants, with such increases in salary as reasonably could be justified by the financial position of the Commonwealth.

The time is now right for such an appropriation. Fifty per cent of the supplemental appropriation will be used for that purpose. The other half of this appropriation will be used to supplement and make more adequate the diet of the patients of these 5 mental institutions.

We have made some progress in the improvement of our mental institutions and the care and treatment of the patients. Only a few years ago we were in last place among the states of the Union. Today, there are 6 states listed below us in public reports. The above-mentioned appropriation will mean a further mounting of the ladder.

STATE'S INTEREST CITED

The third subject in the Proclamation deals with the retirement period of bonds issued by the Rural Electrification Cooperatives. At the present time the REA may issue bonds for a period of not longer than 25 years. The Federal Government will make loans to Cooperative Corporations that may be amortized over a period of 35 years. I suggest to you the extension of the period of bond retirement of Rural Electrification Cooperative Corporations to conform with Federal legislation. This will permit Rural Electrification in Kentucky to take full advantage of Congressional appropriations and will be a great stimulus to the further distribution of electric power to rural Kentuckians.

Efforts to furnish electricity to every potential user in Kentucky are meeting with success. More than half of Kentucky's farms are now electrified, and we are making good progress toward reaching the rest of them.

The enactment of the recommended legislation will substantially hasten the day when the last farm in Kentucky will have electrical power available for its convenience and enjoyment.

The fourth subject of the Proclamation deals with the enactment of the last General Assembly creating the Kentucky Building Commission and prescribing its powers and duties. The title of this Bill has been questioned. Some of the legal fraternities take the position that it is defective, and others that it is not. We who are now lawyers must, I think, assume that the issue is in doubt and take necessary steps to insure that the actions of the State Building Commission have unquestioned validity and legality.

I recommend to you that this Act be re-enacted in order that all doubts concerning its validity may be removed.

I thought you took a forward step when you enacted the law creating the Kentucky Building Commission, and events of the past eight to ten months have convinced me that it is indispensible to the efficient and economical expansion and maintenance of the physical properties of the State.

BILLS MEET NEED

I have not undertaken to speak in detail of all phases of the recommended legislation; however, the Bills which will be submitted have been studiously prepared and carefully drawn.

I urge you to examine each of them in detail. Your Committees will no doubt wish to conduct hearings on some of them and it is hoped you will call before your committees those citizens and state officers who are best informed on the subjects with which the Bills are concerned.

When, after a thorough study of each proposal, you decide the treatment you will accord to the submitted legislation, I ask only that you bear in mind that each of these Bills is designed to answer an urgent need—a need which justifies its inclusion in a call for an Extraordinary Session of the General Assembly, and that you resolve to base your decision upon the consideration of the best interests of every man and woman who is today a citizen of Kentucky and of every child who as a future citizen will one day judge you and me in the light of our stewardship as public officers.

Mr. Burnley moved that the Joint Session do now dissolve.

Said motion was agreed to.

Thereupon the Speaker resumed the Chair and called the House to order.

Mr. Morgan moved that the rules of this House be suspended for the purpose of introducing bills.

Said motion was agreed to by a majority of the members elected.

Thereupon Mr. Morgan offered the following bills, viz.:

H. B. No. 2. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and making an appropriation for the purpose.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

SECTION 1. Sections 132.230 of the Kentucky Revised Statutes is amended to read as follows:

(1) Every person listing his property with the county tax commissioner shall state:

(a) Each tract of land, with the number of acres in each tract; the value per acre; each of the improvements thereon; the name of the nearest resident thereto; where located, giving the election precinct in which it is located; the number of each city lot and the improvements thereon, in what city, on which street, the value of each, and the value of the improvements thereon to the extent that they enhance the value of each lots; whether there is any land adjoining his owned by a nonresident of the county or state, giving the name and place of residence of any such owner, if known;

(b) The number of livestock, their type, species and value;

(c) All other property including the number, denomination and fair cash value of all bonds subject to taxation owned by him with the value thereof on January 1 of each year for which the assessment is made, unless otherwise provided by law; and

(d) Such other facts as may be required in the blanks provided.

(2) An error or informality in the description or location of the property; or in the name of the owner or person assessed, shall not invalidate the assessment if the property can with reasonable certainty be located or identified from the description given, in which case the collector may receive the taxes and by his receipt correct the error or informality.

SECTION 2. Section 132.290 of the Kentucky Revised Statutes is amended to read as follows:

(1) Any property which has not been listed for taxation, for any year in which it is taxable, by the time the board of supervisors completes its work for that year shall be deemed omitted property.

(2) Omitted property consisting of money in hand, notes, bonds, shares of stock, accounts or other credits, secured or unsecured may be assessed retroactively, either voluntarily or by action, at any time within ten years from the date when it became omitted. All other omitted property may be assessed retroactively in the manner provided by law at any time within five years from the date when it became omitted, but the lien thereby accruing on any such property except real property shall not prejudice the rights of bona fide purchasers acquired in the meantime.

(3) All omitted property that should have been assessed prior to July 1, 1949, shall be subject to the same penalties and rate of interest as provided by law for the years when the property was not assessed. All omitted property that should have been assessed as of or subsequent to July 1, 1949, shall be subject to a penalty of ten per cent of the amount of the taxes, and interest at one per cent per month from the date when the taxes would have become delinquent had the property been listed as required by law, until the date the

tax bill is prepared in accordance with KRS 133.230. When the property is assessed retroactively by action prosecuted in the manner provided by KRS 132.330 and 132.340, an additional penalty of twenty per cent of the amount of the original tax, interest and penalty shall be collected for the purpose provided in KRS 143.400 and paid into the State Treasury. All other penalties and interest shall be distributed in the same manner as the tax.

SECTION 3. Section 132.310 of the Kentucky Revised Statutes is amended to read as follows:

(1) Any person who has failed to list for taxation any omitted property consisting of real property or tangible personal property, except such as is subject to assessment by the Kentucky Tax Commission, may at any time list such omitted property with the county tax commissioner. The tax commissioner shall proceed to assess the property and shall within ten days from the date the property was listed notify the taxpayer of the amount of the assessment. The notice shall be given as provided in KRS 132.450 (2). The taxpayer may appeal the assessment to the Kentucky Tax Commission within fifteen days from the date of the notice, in the same manner as an appeal from the final action of the county board of supervisors. If no appeal is taken within fifteen days from the date of notice, the assessment as made by the county tax commissioner shall become final and shall be certified by the tax commissioner to the county clerk. Omitted property listed for taxation under this section shall be subject to the penalties provided in KRS 132.290 (3).

SECTION 4. Section 132.360 of the Kentucky Revised Statutes is amended to read as follows:

(1) Any assessment of accounts receivable, notes, stocks or bonds that were listed with the county tax commissioner may be reopened by the Department of Revenue within two years after the date as of which they were assessed, unless the assessed value thereof is the face value in the case of accounts receivable and notes or the quoted value in the case of stocks and bonds, or has been established by a court of competent jurisdiction. If upon reopening the assessment the department finds that the assessment was less than the

fair cash value and should be increased, it shall give notice thereof to the taxpayer, who may within twenty days thereafter protest to the department and offer evidence to show no increase should be made. After the department has disposed of the protest, the taxpayer may appeal from any such additional assessment as provided in KRS 131.110 and 131.120.

(2) Upon such assessment becoming final the department shall notify the county tax commissioner and shall certify the amount of increase in the assessment to the county court clerk for the preparation of a tax bill therefor, which shall be prepared in the same manner and subject to the same conditions as in the case of omitted tax bills. The tax bill shall be handled and collected as an omitted tax bill, and the additional tax shall be subject to the same penalties as on omitted property.

SECTION 5. Section 132.570 of the Kentucky Revised Statutes is amended to read as follows:

(1) No person shall willfully make a false statement, or, to avoid taxation, make a temporary investment in securities exempt from taxation, or convert any intangible property into nontaxable property outside this state, or resort to any device to evade taxation. Any person doing so shall be subject to three times the amount of tax upon his property, to be recovered by the sheriff by action in the name of the Commonwealth in the county in which the property is liable for taxation, or by the Department of Revenue, when the taxes are payable to it, in the Franklin circuit or quarterly court.

(2) No person shall transfer or assign of record any mortgage note, bond or other evidence of indebtedness, secured by any recorded instrument, for the sole purpose of evading the taxes thereon.

SECTION 6. Section 132.990 of the Kentucky Revised statutes is amended to read as follows:

(1) Any person who willfully fails to supply the county tax commissioner or the Department of Revenue with a complete list of his property and such facts with regard thereto as may be required or who violates any of the provisions of KRS 132.570 shall be fined not more than five hundred dollars.

(2) Any county tax commissioner who willfully fails or neglects to perform any duty legally imposed upon him shall be fined not more than five hundred dollars for each offense, and the judgment of conviction may declare his office vacant.

(3) Any county clerk who willfully fails or neglects to perform any duty required of him by KRS 132.480 or by KRS 132.490 shall be fined not more than fifty dollars for each offense.

SECTION 7. Section 133.120 of the Kentucky Revised Statutes is amended to read as follows:

(1) Any taxpayer aggrieved by an assessment made by the tax commissioner may appeal to the board of supervisors. A letter or other written petition stating the reasons for appeal shall be filed with the county court clerk between the date the inspection period begins and the date the board of supervisors convenes.

(2) The board of supervisors shall hold a public hearing for all appeals in protest of the action of the tax commissioner, and after hearing all the evidence, shall make such changes as it deems necessary to equalize assessments. The board shall report to the tax commissioner any property omitted from the tax roll.

(3) The board of supervisors shall have power to issue subpoenas, compel the attendance of witnesses, and adopt rules and regulations concerning the conduct of its business. Any member of the board shall have power to administer oaths to any witness in proceedings before the board.

(4) Any taxpayer feeling himself aggrieved by the final action of the board of supervisors may within fifteen days after its adjournment appeal to the Kentucky Tax Commission by filing a statement of the grounds for his appeal and a certified copy of the action of the board of supervisors. The tax commissioner, the county judge, the Department of Revenue, the chief finance officer of any city using the county assessment, if the city elects to do so, or the superintendent of any school district in which property reviewed by the board of supervisors is located, may appeal to the Tax Commission

in the same manner as a taxpayer. The Tax Commission, sitting in the county in which the property is located shall hear the evidence de novo and fix a value upon the property consistent with sections 171, 172 and 174 of the Constitution. The Commissioner of Revenue may appoint a conferee to conduct any hearings, receive evidence and hear argument, and embody same in a report to the Tax Commission. Any of the parties may appeal from the judgment of the Tax Commission to the circuit court in the county where the property is located, as provided by law. No appeal under this section shall delay the collection or payment of any taxes based upon the assessment in controversy. The taxpayer shall pay all state, county and district taxes due on the valuation which he claims as true value as and when required by law, and when the valuation is finally determined upon appeal, the court or Tax Commission shall certify the valuation to the county court clerk and the taxpayer shall be billed for any additional tax and six per cent interest from the date when the tax would have become due if no appeal had been taken. The provisions of KRS 134.390 shall apply to such tax bill.

(5) It shall be the duty of the county attorney to represent the interest of the state and county in all hearings before the board of supervisors and on all appeals prosecuted from its decision.

SECTION 8. Section 133.125 of the Kentucky Revised Statutes is amended to read as follows:

(1) The county clerk shall act as clerk of the board of supervisors, and he shall keep an accurate record of the proceedings and orders of the board. The record shall show the name of the owner of the property, the description, the type of property, the amount of the assessment the county tax commissioner placed on the property and the amount of change made in the assessment by the board of supervisors. A copy certified by the chairman of the board and attested by the county clerk shall be filed by the clerk with the tax commissioner and with the Department of Revenue within five days after the adjournment of the board.

(2) After receipt of the clerk's certification of the action of the board of supervisors, the county tax commis-

sioner shall complete his rolls by adding to them all listings and assessments which he may have made after the rolls were open for inspection as provided in KRS 133.045 and making all adjustments ordered by the board of supervisors, and he shall turn the rolls over to the clerk within ten days after the board adjourns. Whereupon the clerk shall make a recapitulation of the assessment by taxing districts and types of property and shall submit such recapitulation to the Department of Revenue not later than June 1, unless the time is extended by the department.

(3) The county clerk shall certify to the county court the number of days during which the board was in session, and the court shall enter this fact of record along with the amount due the supervisors for their services. On a presentation of a copy of the order, the Department of Finance shall draw a warrant on the State Treasurer in favor of the supervisors and the clerk for the amount due for their services.

(4) The clerk shall be allowed the same compensation per day for his services as is allowed to members of the board of supervisors of his county, and he shall be paid in the same manner as members of the board of supervisors are paid. Provided, that the clerk shall be allowed compensation for not more than ten days after adjournment of the board of supervisors for completing and filing the record of the board and for preparing the recapitulation.

SECTION 9. Section 133.180 of the Kentucky Revised Statutes is amended to read as follows:

When the Kentucky Tax Commission has completed its action on the assessment of the property in any county, the Department of Revenue shall, not later than June 20, charge the amount of taxes due from the county to the sheriff of the county, and certify to the county clerk the assessment as it is approved by the Kentucky Tax Commission and the amount of taxes due. When any item of property is in process of appeal as provided in KRS 133.120, and the valuation has not been finally determined, the certification of such property shall be based on the valuation claimed by the taxpayer as the true value. The county clerk shall affix the certification to the tax books and enter it of record in the order book, and

it shall be the sheriff's or collector's warrant for the collection of taxes.

SECTION 10. Section 133.185 of the Kentucky Revised Statutes is amended to read as follows:

No tax rate for any taxing district imposing a levy upon the county assessment shall be determined before the assessment is certified by the Kentucky Tax Commission to the county court clerk as provided in KRS 133.180.

SECTION 11. Section 133.220 of the Kentucky Revised Statutes is amended to read as follows:

(1) The Department of Revenue annually shall furnish to each county clerk tax bill forms designed for adequate accounting control sufficient to cover the taxable property on the rolls. These tax bill forms shall be furnished not later than ten days after the Kentucky Tax Commission has rendered its certification. The county annually shall furnish the county clerk with sufficient tax bill forms for his use in the preparation of tax bills for all taxpayers who are liable for a poll tax and who own no property assessed for taxation.

(2) After receiving the forms the county clerk shall make out for the use of the sheriff or collector a correct tax bill for each taxpayer in the county whose property has been assessed and whose valuation is included in the certification provided in KRS 133.180. If the bills are bound the cost of binding shall be paid out of the county levy. Each tax bill shall show the rate of tax upon each one hundred dollars worth of property for state, county and school purposes; the name of the taxpayer; the number of acres of farm land and its value; the number of lots and their value; the amount and value of notes and money; the value of mixed personal property; the county poll; the school poll; the school tax; and the total amount of taxes due the state, county, school fund and other levies. The county clerk shall attest each bill by signing it officially. Provision shall be made for the sheriff to have a stub, duplicate or other proper evidence of receipt of payment of each tax bill.

(3) Tax bills prepared in accordance with the certification of the Kentucky Tax Commission shall be delivered to

the sheriff or collector by the county clerk before September 15 of each year. The clerk shall take a receipt showing the number of tax bills and the total amount of tax due each taxing district as shown upon the tax bills. The receipt shall be signed and acknowledged by the sheriff or collector before the county clerk, filed in the county court, and recorded in the order book of the county court in the manner required by law for recording the official bond of the sheriff.

SECTION 12. Section 133.230 of the Kentucky Revised Statutes is amended to read as follows:

Upon receipt of a certification of omitted property by the tax commissioner, or by the Department of Revenue, the county clerk shall make out for the use of the sheriff or collector a tax bill for each taxpayer who owes omitted taxes. The omitted tax bills shall be attested by the clerk in the same manner as the tax bills described in KRS 133.220. The clerk shall deliver the omitted tax bill to the sheriff or collector as soon as the omitted poll or property has been finally assessed.

SECTION 13. Section 132.580 of the Kentucky Revised Statutes is repealed.

SECTION 14. All laws or parts of laws inconsistent with the provisions of this Act are hereby repealed to the extent of such conflict.

SECTION 15. There is hereby appropriated out of the General Expenditure Fund for the Department of Revenue, for the remainder of the fiscal year ending June 30, 1949 and without lapse to the General Fund until June 30, 1950, the sum of $150,000, in addition to any other appropriations made at the Session of the General Assembly at which this Act is enacted, for the purpose of administering laws relating to the assessment of property for taxes, subject to the provisions of Chapters 12, 42, and 45 of the Kentucky Revised Statutes.

SECTION 16. The provisions of this Act shall be severable, and if any Section, Subsection, Subdivision, Paragraph, Sentence or Clause of this Act is held invalid or unconstitutional such decision shall not affect the remaining portions of this Act.

SECTION 17. Sections 3, 4, 7, 8, and 12 of this Act shall not become operative until January 1, 1950.

H. B. No. 3. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and to the office of county tax commissioner and making an appropriation for the purpose.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. Section 132.370 of the Kentucky Revised Statutes is amended to read as follows:

(1) There shall be a county tax commissioner in each county in lieu of a county assessor.

(2) County tax commissioners shall be elected at the same time as provided for assessors in section 99 of the Constitution, and shall possess the qualifications required by section 100 of the Constitution and by KRS 132.380. They shall take office the first Monday in December and shall serve for a term of four years and until the election and qualification of their successors, except that tax commissioners elected in the year 1949 shall take office the first Monday in January, 1950, and shall serve until the first Monday in December, 1953, and until the election and qualification of their successors. County tax commissioners shall be eligible for reelection.

(3) A county tax commissioner may be removed from office by the circuit court or his county, upon petition of the department or any taxpayer, for wilful disobedience of any just or legal order of the department, or for misfeasance or malfeasance in office or willful neglect in the discharge of his official duties, but he or the petitioner may appeal to the Court of Appeals.

Section 2. Section 132.380 of the Kentucky Revised Statutes is amended to read as follows:

(1) Before any person's name shall be placed upon any ballot as a candidate for the office of county tax commissioner

in any primary, or general election held in 1949 or in any year thereafter, except as a candidate to succeed himself in office, or before he may be appointed county tax commissioner, he shall hold a certificate issued by the Department of Revenue in 1949 or thereafter, showing that he has been examined by it and that he is qualified for the office. All certificates issued in 1949 or thereafter shall expire one year from the date of issuance. The examinations shall be formulated so as to test fairly the ability and fitness of the applicant to serve as county tax commissioner. The Department of Revenue shall hold such examinations in at least one place in each Congressional District within thirty days from the effective date of this Act, in the year 1949, and every four years thereafter during the month of February. If there is only one person qualified to be a candidate in the county, examinations shall be held again prior to the filing date. The Department of Revenue shall advise each county attorney of the time and place of the examination and the county attorney shall post a notice thereof in a conspicuous place in the courthouse two weeks before such examination is given. Any person desiring to take such examination shall appear at the time and place designated.

(2) Whenever there is a vacancy in the office of county tax commissioner to be filled by appointment or by election, and there is not more than one person holding a valid certificate and eligible for appointment or election, or whenever the county judge requests it, the Department of Revenue may hold a special examination for applicants seeking a certificate for the office. Such special examination shall be held in the same manner as regular examinations.

(3) Examinations shall be given and graded in accordance with rules of the department published to the applicant at the time of the examination. Within thiry days after the examination, a certificate of fitness and qualifcation to fill the office of county tax commissioner shall be issued by the Department of Revenue to each person passing the examination.

(4) Examination records shall be preserved by the department for twelve months after the examination, and the

record of any person who took the examination may be seen by him at the office of the Department of Revenue in Frankfort, Kentucky.

Section 3. Section 132.400 of the Kentucky Revised Statutes is amended to read as follows:

Before entering upon the duties of his office, the county tax commissioner shall execute a bond conditioned upon the faithful performance of the duties of his office with a surety to be approved by the Department of Revenue. In counties containing a city of the first class, the bond shall be in the sum of ten thousand dollars; in counties containing a city of the second class, five thousand dollars; in all other counties, two thousand dollars.

Section 4. Section 132.410 of the Kentucky Revised Statutes is amended to read as follows:

(1) The fiscal court of each county shall provide for the county tax commissioner a suitable office room or rooms in the county courthouse, or when that is not practicable, in some other building at the county seat, together with suitable furniture. In that office shall be safely kept the books, maps, taxpayers' lists, papers and all other records pertaining to the assessment of property within the county, except when such records are required by law to be placed in the custody of other officers. The provisions of KRS 432.130 shall apply to these public records.

(2) The county tax commissioner shall engage in official duties at least five days a week during regular working hours and shall keep scheduled office hours at least five days each week.

Section 5. Section 132.420 of the Kentucky Revised Statutes is amended to read as follows:

(1) The county tax commissioner shall, subject to the direction, instruction and supervision of the Department of Revenue, make the assessment of all property in his county except as otherwise provided, prepare property assessment records, and have such other powers and duties relating to assessment as may be prescribed by law or by the department.

(2) The department may require the tax commissioner

to be present when safe deposit boxes or similar receptacles are opened under the provisions of KRS 140.250.

Section 6. Section 132.440 of the Kentucky Revised Statutes is amended to read as follows:

The county tax commissioner or his deputies shall read and administer to every person listing property the following oath: "You swear that the list of taxable property given by you contains a full and complete list of all of your property and of all the property in your possession which is not otherwise listed as of the assessment date, and that a fair cash value has been placed on all such property required to be valued."

Section 7. Section 132.450 of the Kentucky Revised Statutes is amended to read as follows:

(1) Each county tax commissioner shall assess at its fair cash value all property which it is his duty to assess. In the case of securities which are regularly bought and sold through stock exchanges, the price at which such property closed on the last regular business day preceeding the assessment day shall be prima facie evidence of the fair cash value of such property. The property of one person shall not be assessed willfully or intentionally at a lower or higher relative value than the same class of property of another, and any grossly discriminatory valuation shall be construed as an intentional discrimination. The tax commissioner shall make every effort, through visits with the taxpayer, personal inspection of the property, from records, from his own knowledge, from information in property schedules and from such other evidence as he may be able to obtain, to locate, identify and assess property.

(2) If the tax commissioner assesses any property, except stocks and bonds at the market value listed in recognized publications, at a greater value than that listed by the taxpayer or assesses unlisted property, the tax commissioner shall serve notice on the taxpayer of such action. The notice shall be given by registered mail or as provided in the Civil Code of Practice. When notice is given by registered mail the tax commissioner shall secure a return receipt, and shall

be allowed postal costs for each notice so served, upon presentation of the return receipt to the department.

(3) Any taxpayer may designate on the property schedule any property which he does not consider to be subject to taxation and it shall be the duty of the tax commissioner to obtain and follow advice from the Department of Revenue relative to the taxability of such property.

Section 8. Section 132.460 of the Kentucky Revised Statutes is amended to read as follows:

The county tax commissioner shall attend all hearings before the county board of supervisors and before the Kentucky Tax Commission relative to his assessment and submit to examination and fully disclose to them such information as he may have and any other matters pertinent to the inquiry being made. He shall be entitled to reimbursement from the county for expenses incurred in official business outside his county. If the Department of Revenue directs him to perform official duties outside of his county, the expenses shall be paid from the appropriation for the payment of the salaries of the county tax commissioners. Such reimbursement shall be paid on the same basis as employes of the Commonwealth are paid for travel expenses. It shall be the duty of any person whose term as tax commissioner expires in 1950 to attend hearings of the board of supervisors and of the Kentucky Tax Commission held after his term has expired, which concern any assessment made by him and furnish them the information above required, and he shall receive three dollars per diem for these additional duties, which compensation shall be paid in the same manner that members of the board of supervisors are paid.

Section 9. Section 132.470 of the Kentucky Revised Statutes is amended to read as follows:

The county tax commissioner shall assess his own property and that of his deputies, and shall be governed by the laws applicable to the assessment of the property of other taxpayers. The board of supervisors shall review the assessment of the property of the county tax commissioner and his deputies.

Section 10. Section 132.590 of the Kentucky Revised Statutes is amended to read as follows:

(1) The compensation of the county tax commissioner for the 1948 and 1949 assessments shall be computed on the basis of ten cents on each one hundred dollars of the first million dollars and two cents on each one hundred dollars of the excess over one million dollars of the annual assessment. In counties in which the assessed value of property exceeds fifteen million dollars, the county tax commissioner shall be allowed by the state as compensation to his deputies, for the 1948 and 1949 assessments, two cents on each one hundred dollars of the property assessed in excess of fifteen million dollars, but the total sum allowed to any county tax commissioner as deputy hire shall not exceed seven thousand five hundred dollars in any county except in a county having a city of the first class, which shall be governed by KRS 132.630.

(2) For each of the years 1948 and 1949, after he has returned his assessment books to the county court clerk, the county tax commissioner shall present to the county court his account, verified by affidavit, stating the total assessed value of the property listed by him as shown by his assessment books, and the county court shall approve and allow eighty per cent of the amount due him, based upon his assessment. When a copy of the order of allowance is presented to the Department of Finance, it shall, upon approval by the Department of Revenue, authorize payment to the county tax commissioner of the amount approved and allowed. When the county board of supervisors has completed its work and its report has been certified to the Department of Revenue showing the total assessed value of the property of the county, the county tax commissioner shall present his account for the balance due to the county court, which shall be allowed in the manner provided by law. Upon approval by the Department of Revenue of the balance due, the Department of Finance shall authorize payment to the county tax commissioner of the remaining twenty per cent due, based on the total value of the assessment made by him as finally equalized by the county board of supervisors.

(3) In the year 1950 and thereafter, each county tax commissioner shall receive a minimum monthly payment of two hundred dollars as part or all of his compensation. After the certification of the final recapitulation as provided in KRS 133.125, the county tax commissioner shall receive any excess above twenty-four hundred dollars due him for the year, subject to a final settlement with the Department of Revenue on or before December 15. The 1950 compensation of the county tax commissioner shall be computed as provided in subsection (1) based on the 1949 assessment except that he shall receive a minimum of twenty-four hundred dollars. In the year 1950 and thereafter no state funds available to any county tax commissioner as compensation for deputies or for other expenditures shall be paid without authorization of the Department of Revenue prior to the employment by the tax commissioner of deputies or other assistants or the incurring of other expenses. In event the tax commissioner is not authorized by the department to receive the entire compensation allowed for deputies or other expenditures for the year 1950, the contributions specified to be paid by the state and by the county shall be reduced proportionately.

(4) In the year 1951 and thereafter, the compensation of the county tax commissioner shall be computed on the basis of ten cents on each one hundred dollars of the first million dollars and two cents on each one hundred dollars of the excess over one million dollars of the annual assessment. In counties in which the assessed value of property exceeds eight million dollars, the county tax commissioner shall be allowed by the state as compensation to his deputies and for other authorized expenditures two cents on each one hundred dollars of the property assessed in excess of eight million dollars but the total sum allowed to any county tax commissioner as deputy hire and for other authorized expenditures shall not exceed twenty thousand dollars in any county except in a county having a city of the first class, which shall be governed by KRS 132.630.

(5) In any county assessing more than one hundred and twenty-five million dollars in taxable property, the county shall allow and pay to the county tax commissioner from its

funds, for assistants, six thousand dollars. In any county assessing more than eighty million dollars in taxable property, the county shall allow and pay to the county tax commissioner from its funds, for assistants, three thousand dollars. In any county assessing more than thirty-five million dollars in taxable property, the county shall allow and pay to the county tax commissioner from its funds, for assistants, one thousand five hundred dollars. In counties assessing less than thirty-five million dollars in taxable property, the county shall allow and pay to the county tax commissioner from its funds, for assistants, two hundred dollars.

(6) The county tax commissioner shall not retain any part of the compensation allowed his deputies for more than thirty days, nor shall he receive more than five thousand dollars for his personal services incident to any assessment.

Section 11. Section 132.630 of the Kentucky Revised Statutes is amended to read as follows:

In counties containing a city of the first class the annual salary of the deputy county tax commissioners and appraisers shall be fixed by the county judge by an order entered of record. The salary of the chief deputy shall not exceed $3,600 per annum, that of the first three deputies shall not exceed $3,300 per annum, that of the sixteen appraisers shall not exceed $3,000 per annum, and that of the other deputies and assistants shall not exceed $2,500 per annum. The total amount allowed for salaries for the county tax commissioners, his deputies, appraisers and assistants and all other expenses of the office including transportation expense for himself and deputies, shall not exceed in the aggregate the compensation allowed by KRS 132.590. A copy of the order of the county judge fixing the salaries of the deputies and appraisers as well as a copy of any changes made therein, shall be filed with the Department of Revenue by the county court clerk when made.

Section 12. Section 132.645 of the Kentucky Revised Statutes is amended to read as follows:

The county tax commissioner of each county eligible to receive from the state money for deputy hire or for other au-

thorized expenses, shall receive reimbursement or a monthly advancement, upon approval of the Department of Revenue, to defray authorized expenses and to provide compensation for deputies. The Department of Finance shall draw a warrant for the amount certified by the Department of Revenue as due to the county tax commissioner of each of said counties, provided, that the amount of the warrant, when added to the sum of disbursements made to such tax commissioner during the year, does not exceed the total amount due to be paid to him under the provisions of KRS 132.590. The sum of these advancements shall be deducted from the total authorized to be paid the county tax commissioner by KRS 132.590.

Section 13. Section 133.040 of the Kentucky Revised Statutes is amended to read as follows:

The county tax commissioner shall complete the tax roll of all property in his county before December 1, 1949, April 15, 1951, and April 15 of each year thereafter, in accordance with law, and on or before that date he shall file with the Department of Revenue, on blanks to be forwarded by the department, a recapitulation of all property assessed on said tax roll with his official certificate attached thereto. Such recapitulation shall show the assessment of property by types of property and by taxing districts. The tax commissioner shall file with the Department of Revenue at the same time the schedules containing a list of the intangible personal property. Within two weeks after receiving the recapitulation and schedules, the Department of Revenue, shall direct the tax commissioner to make the changes that are necessary to correct the assessment. After the tax commissioner has made the necessary correction in assessment and records thereof, he shall return such intangible schedules to the Department of Revenue, and it shall preserve such schedules or a photographic facsimile thereof for a period of twelve years from the assessment date.

Section 14. Sections 132.640 and 133.210 of the Kentucky Revised Statutes are repealed, effective January 1, 1950.

Section 15. All laws or parts of laws inconsistent with the provisions of this Act are hereby repealed to the extent of such conflict.

Section 16. There is hereby appropriated out of the General Expenditure Fund for the Department of Revenue, for the fiscal year ending June 30, 1950, the sum of $135,000 as a deficiency appropriation for the compensation of county tax commissioners and their deputies and for other approved expenses of the office, to give effect to the compensation plan provided in this Act, subject to the provisions of Chapters 12, 42 and 45 of the Kentucky Revised Statutes.

Section 17. The provisions of this Act are severable, and if any Section, Subsection, Subdivision, Paragraph, Sentence or Clause of this Act is held invalid or unconstitutional such decision shall not affect the remaining portions of this Act.

Section 18. WHEREAS, it is necessary for the administration of this Act to prepare immediately for the execution of the amended law on examinations for applicants seeking the office of county tax commissioner in the 1949 election year,

NOW THEREFORE, an emergency is hereby declared to exist and this Act shall become a law and take effect immediately upon its passage and approval by the Governor; and the provisions of this Act shall become effective upon that date, except that Sections 4, 5, 7, 8, 11, 12 and 14 of this Act shall not become operative until January 1, 1950.

H. B. No. 4. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. Section 132.030 of the Kentucky Revised Statutes is amended to read as follows:

(1) Every person having on July 1, 1949 or on September 1 of any year thereafter a deposit in any bank, trust company or combined bank and trust company organized under the laws of this state, or in any national bank of this state, shall pay an annual tax to the state equal to one-tenth of one

percent upon the amount of the deposit, and no deduction therefrom shall be made for any indebtedness. The tax shall be paid to the Department of Revenue by the bank or company with which the deposit is made as the agent of the depositor, on or before September 1, 1949 and thereafter on or before November 1 next following the date of the report provided for in KRS 132.040.

(2) No other tax shall be assessed by the state or any county, city or other taxing district on such deposits or against the depositor on account of such deposits.

Section 2. Section 132.040 of the Kentucky Revised Statutes is amended to read as follows:

(1) Each bank, trust company, combined bank and trust company and national bank doing business in this state shall file with the Department of Revenue on or before July 21, 1949 and thereafter on or before September 21 of each year, a report setting forth the total amount of its deposits as of the preceding July 1, 1949 and thereafter as of the preceding September 1 that would be taxable in the name of the depositor under the laws of this state, and shall, on or before September 1, 1949 and thereafter on or before November 1 of each year, pay to the department one-tenth of one percent of the amount of such deposits and may charge to and deduct from the deposit of each depositor the amount of the tax so paid on his behalf. A lien is hereby given to the banks and trust companies on the funds belonging to the respective depositors on which the tax has been so paid. Any claim for taxes against the depositor by the bank or trust company paying the taxes shall be asserted within six months after the payment of the taxes to the department, and all claims or liens therefor shall be thereafter barred.

(2) Each bank or trust company that willfully fails to make the returns or to pay the taxes on behalf of its depositors shall forfeit to the state an amount equal to one-tenth of one per cent of such deposits for each month's delay in filing the return or in paying the tax. The tax and forfeitures may be recovered in an action commenced by the county attorney in the county court of the county in which the bank or trust company is located, but if the Department of Revenue or

the court in which the action is heard becomes satisfied that the failure was not willfull, the department or the court may waive any part or all of the penalty.

Section 3. Section 132.050 of the Kentucky Revised Statutes is amended to read as follows:

An annual tax at the rate of ten cents on each one hundred dollars of the fair cash value, based upon the assessed value as of January 1, 1948, January 1, 1949, January 1, 1951 and on January 1 of each year thereafter, of all items of direct or contingent indebtedness of customers to brokers making purchases or sales of securities for them in margin transactions shall be paid by such brokers. This tax shall be for state purposes only, and in lieu of all other ad valorem taxes by the state or by any county, city or other taxing district on such indebtedness to brokers. The assessment, equalization and collection of the tax shall be governed by the general laws applicable to intangible personal property other than that referred to in KRS 132.060

Section 4. Section 132.060 of the Kentucky Revised Statutes is amended to read as follows:

(1) Every broker maintaining an office or place of business in this state for the conduct of the business of buying or selling stocks, bonds or other securities for customers in margin transactions shall report to the Department of Revenue as of July 1, 1949, January 1, 1951 and January 1 of each year thereafter, the aggregate amount, with an accurate description and the market value, of all such securities then held or carried by such broker for each office or place of business in the state for resident customers, which report shall be filed with the department on or before October 1, 1949, March 1, 1951 and March 1 of each year thereafter.

(2) If the broker has doubt as to whether or not a customer is a resident of this state, he may, on or before making the required report, call upon the customer to submit an affidavit upon a form to be prescribed by the department, stating the facts relied upon to establish his nonresidence. The broker may then report to the department the name and post office address of such customer and the information as to securities held or carried for him, and file therewith the cus-

tomers affidavit. The broker shall then be relieved from making any further report and from collecting or paying any taxes for the customer.

(3) If the customer fails or refuses to furnish the affidavit required by the broker, the broker shall report and pay the tax for the customer, who shall then have no claim against the broker because of the payment of the tax charged to the customer's account.

Section 5. Section 132.160 of the Kentucky Revised Statutes is amended to read as follows:

(1) State and local tax rates prevailing on other tangible personal property and imposed as provided in KRS 132.150 for the fiscal year in which the assessment date for distilled spirits falls, shall be applied to the assessment of distilled spirits made as of such assessment date. The tax thus determined shall bear interest at six per cent annually from March 1 following the assessment date until it is due, provided that beginning with the assessment made as of September 1, 1950 and annually thereafter the interest shall begin accruing on January 2 following the assessment date. The taxes shall become due on the second day of January, May and September next after the Federal tax becomes due or is paid, or when the spirits are removed from the warehouse for transfer in bond out of this state, and delinquent fifteen days thereafter.

(2) The taxes shall not become due by reason of a mere removal of the spirits from one bonded warehouse to another bonded warehouse within this state, but in that event the owner or proprietor from whose warehouse the spirits are moved shall execute a bond, with good and sufficient surety, conditioned upon the payment of all taxes that have accrued upon the spirits, prior to removal, to the county, city or other taxing district from which the spirits are moved. The bond shall be in an amount sufficient to protect the county, city or taxing district and shall be approved by the county judge for the county, the mayor for the city, the superintendent of any school district involved and by the person whose duty it is to collect taxes for any other taxing district. Prior to the removal of any spirits the owner or proprietor from whose

warehouse they are to be removed shall give written notice of such intention to the county, city or taxing district, addressed to the officer thereof above mentioned, and stating the quantity of spirits to be moved and the name and address of the warehouse to which they are to be taken. After the spirits are moved, the owner or proprietor shall notify the same officers of the county, city or taxing district of the amount of accrued taxes on the spirits together with interest on the taxes. After any spirits have once been moved as provided in this section and are moved again, all taxes that have accrued thereon up to the time of the second removal shall immediately become due and payable to any county, city or taxing district to which any taxes have accrued.

Section 6. Subsection (2) of Section 132.215 of the Kentucky Revised Statutes is amended to read as follows:

To the extent that a present right to receive income from any source for a life or lives or other indeterminate period, including the right to receive installment payments, even though for a determinate period, under the terms of a life insurance policy, payable by reason of the death of the insured, may be held to be subject to assessment for ad valorem taxes, the owner or person enjoying such right on July 1, 1948 and 1949, January 1, 1951 and January 1 of each year thereafter shall pay a tax to the state of five cents upon each one hundred dollars of the fair cash value of his right on the assessment date, estimated at the price such right would bring at a fair voluntary sale. No other tax shall be assessed by the state or by any county, city, school district, or other taxing district on any such right, or against the holder of any such right on account thereof.

Section 7. Section 132.220 of the Kentucky Revised Statutes is amended to read as follows:

(1) Deposits belonging to a resident of Kentucky in any national bank not of this state or in any bank, trust company or combined bank and trust company not organized under the laws of this state and unmanufactured tobacco insofar as it is subject to taxation by KRS 132.190 and 132.200 shall be listed, assessed and valued as of July 1, 1949 and as

of September 1 of each year thereafter. Money in hand shall be listed, assessed and valued as of January 1, 1949 and as of September 1 of each year thereafter. Shares of stock, notes, bonds, accounts and other credits whether secured by mortgage, pledge or otherwise, or unsecured, and all interest in such property, unless otherwise provided by law shall be listed, assessed and valued as of the beginning of business on January 1, 1949, January 1, 1951 and January 1 of each year thereafter. All other taxable property and all interest in other taxable property, unless otherwise specifically provided by law, shall be listed, assessed and valued as of July 1, 1949, January 1, 1951, and January 1 of each year thereafter. It shall be the duty of all persons owning or having any interest in any property taxable in this state to list or have listed such property with the county tax commissioner of the county where it is located, between July 1 and September in the year 1949, and between January 1 and March 1 in the year 1951 and each year thereafter, except as otherwise provided by law. All persons in whose name property is properly assessed shall remain bound for the tax, notwithstanding they may have sold or parted with it.

(2) Any taxpayer who has a reasonable excuse for not listing his property before the county tax commissioner or his deputy may appear before any person authorized to administer an oath and make the necessary affidavit required by the schedule as to the value of his property and may then return the schedule to the county tax commissioner. This shall be a compliance with the law in his particular case.

(3) Real property or any interest therein shall be listed in the taxing district where it is located, by the owner of the first freehold estate therein, and it shall be assessed without reference to conflicting title. If the owner fails to list the property, the county tax commissioner shall nevertheless assess it. The county tax commissioner may swear witnesses in order to ascertain the person in whose name to make the list.

(4) Real property shall be assessed in the name of the owner, if ascertainable by the tax commissioner, otherwise in the name of the occupant, if ascertainable, and otherwise to "Unknown owner." The undivided real estate of any de-

ceased person may be assessed to the heirs or devisees of such person without designating them by name.

(5) Beginning in the year 1951, all real property exempt from the taxation by section 170 of the Constitution shall be listed with the county tax commissioner in the same manner and at the same time as taxable real property. The county tax commissioner shall maintain an inventory record of such tax exempt property, but such property shall not be placed on the tax rolls.

Section 8. Section 132.260 of the Kentucky Revised Statutes is amended to read as follows:

(1) Every warehouse company and every person furnishing storage for personal property shall, by August 1, 1949, February 1, 1951 and February 1 of each year thereafter, make a report to the county tax commissioner, giving, as far as possible, accurate and complete information as to all property held by them on July 1, 1949, January 1, 1951, and January 1 of each year thereafter, respectively, and the names and residences of the owners of all property so held on that date.

(2) The report shall be made in accordance with the form prescribed by the Department of Revenue and shall be signed and verified by the chief officer or person in charge of the business.

(3) The county tax commissioner or a representative of the Department of Revenue may make a personal inspection and investigation of the property held in storage. No person in charge of such business shall refuse to permit the inspection and investigation.

Section 9. Section 132.270 of the Kentucky Revised Statutes is amended to read as follows:

Every person engaged in the business of receiving property in pledge or as security for money or other things advanced to pawners or pledgers shall return, under oath, the fair cash value of all property so pledged and held on July 1, 1949, except that all intangible property referred to in KRS 132.220 so pledged and held shall be reported and valued as of January 1, 1949; and thereafter beginning with the year

1951 all property so pledged and held shall be reported and valued as of January 1 of each year. Taxes shall be assessed on the value of such property to the person holding it as on other property owned by him and he shall have a lien on the property to secure the amount of tax due.

Section 10. Section 132.480 of the Kentucky Revised Statutes is amended to read as follows:

Each county clerk shall, on or before the fifteenth day of each month, make and certify to the county tax commissioner a complete list of all conveyances of real property made during the preceding month, showing the names of the parties, description and location of the property, the date of conveyances and the consideration. For this service the clerk shall be allowed reasonable compensation by the fiscal court.

Section 11. Section 132.490 of the Kentucky Revised Statutes is amended to read as follows:

(1) Each county clerk shall, by March 1 of each year, unless the time is extended by the Department of Revenue, make and certify to the various county tax commissioners complete statements of all purchase money notes, mortgage notes and other obligations for money due, except those owned by banks, trust companies or real estate title insurance companies, as shown by the conveyances, mortgages and liens in his office. The statements shall distinctly show the dates of execution and maturity of the notes or other evidences of indebtedness, the consideration, the date of filing or recording, the amount, and the county of the residence of the owner, payee, beneficial holder thereof or other person liable for taxes thereon.

(2) The statements shall be made to each county tax commissioner of the state as to the notes or other evidences of indebtedness owned or held by persons residing or having their principal place of business in the county of that tax commissioner. Each statement shall cover a period of one year next prior to January 1 of each year. The statements shall be sworn to by the clerk before some person authorized to administer oaths, as a complete statement of the facts.

(3) For his services in making these statements, the clerk shall be paid reasonable compensation by the fiscal court of his county.

Section 12. Section 132.520 of the Kentucky Revised Statutes is amended to read as follows:

(1) Every bank, trust company, combined bank and trust company, and real estate title insurance company doing business in this state shall, by August 1, 1949, February 1, 1951 and February 1 of each year thereafter, unless the time is extended by the Department of Revenue, file with the department a report sworn to by its president, vice-president, treasurer or cashier, showing respectively as of January 1, 1949, January 1, 1951 and thereafter on January 1 of each year.

(a) A list of the notes, bonds or other evidence of indebtedness secured by mortgage or other recorded instrument standing in its name of record that it has assigned or transferred during the preceding year without making a transfer of record, the amount of each, and the name and address of the person to whom each was assigned. Where the name and address of the transferee holding the securities on January 1 of any year is given, any previous transfers of the securities during that year need not be furnished.

(b) A list of the mortgages standing in its name of January 1 that were assigned of record to it during the preceding year with its knowledge and consent, where it has not become the absolute owner of the debt secured thereby, showing the amount of each such mortgage and the name and address of each assignor. Any mortgage assigned to it during any year and paid and released of record prior to January 1 need not be included in the report.

(c) A list of all debenture bonds, collateral trust bonds, notes, certificates and other evidences of indebtedness issued, assigned or transferred by it during the preceding year that are secured by and represent the beneficial interest in stocks, bonds or mortgages standing in its name of record, the amount of each such evidence of indebtedness, and the name and address of the person to whom each was assigned or transferred. Where the name and address of the

transferee holding the securities on January 1 or any year is given, any previous transfer or assignment of the securities need not be furnished.

(d) A list of all stocks, lien notes, bonds, mortgages, certificates and other evidences of indebtedness that it has assigned or transferred to any person as security for the issuing of any debenture or collateral trust bonds, the amount of each, and the name and address of the person to whom each was assigned.

(2) The reports required under paragraphs (a) and (b) of subsection (1) of this section need not include sales or pledges from one bank, trust company or combined bank and trust company to another such bank or company, or notes or obligations secured by any recorded instrument executed to a bank, trust company or combined bank and trust company in which the obligations secured by the instrument are divided among estates or accounts in charge of the bank or company and regularly and properly entered on its records. The provisions of this section do not apply to mortgages made by corporations to trustees to secure bond issues made by them in the regular course of business, except as provided in paragraph (c) of subsection (1) of this section.

(3) The information thus obtained shall be communicated by the department to the county tax commissioner and the board of supervisors of the respective counties in which the true owners of the debt reside.

Section 13. Section 133.030 of the Kentucky Revised Statutes is amended to read as follows:

(1) The board of supervisors shall convene at the county seat on the first Monday in February in the years 1949 and 1950 and on the first week-day in May in each year thereafter; except that no meeting shall be held until the tax roll has been completed and until after the inspection period provided by law. All records of the county tax commissioner shall be available to the board of supervisors while meeting.

(2) The board of supervisors shall continue in session until all appeals are heard and decided; except that it shall not continue in session more than ten days after it convenes

unless an extension of time is authorized by the Department of Revenue upon request of the county judge. Each supervisor shall be paid ten dollars for each day he serves, except that if the board consists of more than three members, each supervisor shall be paid five dollars for each day he serves. This compensation shall be paid one-half out of the county levy and the other half out of the State Treasury.

Section 14. Section 133.045 of the Kentucky Revised Statutes is amended to read as follows:

The tax roll shall be open for inspection in the county tax commissioner's office from January 15 to February 1, 1950 and from April 15 to May 1 of each year thereafter. In case of necessity the Department of Revenue may order a reasonable extension of time for the inspection period of the tax roll or it may order that the inspection period be at a different time than that provided herein. It shall be the duty of the tax commissioner to publish a notice as to the time of the inspection period in the newspaper having the largest bona fide circulation in the county at least three days before the beginning of such period. The cost of such notice shall be paid by the fiscal court of the county. Such notice shall also be posted at the courthouse door. Failure to publish or post notices when the inspection period is at the regular time as provided in this section shall not invalidate assessments made by the county tax commissioner and recorded on the tax roll prior to the inspection period.

Section 15. Section 134.020 of the Kentucky Revised Statutes is amended to read as follows:

(1) All state, county and district taxes, except as otherwise provided by law, shall be due and payable on September 15 following the assessment; except that all taxes based on any assessment date in the years 1948 and 1949, and all taxes in any year on unmanufactured tobacco, money in hand or money on deposit outside this state, shall be due and payable on the second succeeding September 15 following the assessment.

(2) Any taxpayer who pays his state, county, or district taxes by November 1 after they become due in any year shall be entitled to two per cent discount thereon, and the

sheriff shall allow the discount and give a receipt in full to the taxpayer. The sheriff may, at any time after the taxes mentioned in this section become due, receive less than the face amount of the tax bill as a credit on the amount due, including the amount of any penalties then due, and every such payment shall be credited upon the tax bill or upon sheets annexed thereto for that purpose, and acknowledged in writing or by a rubber stamp, indicating the amount so paid to the sheriff.

(3) All state, county and district taxes, except as otherwise provided by law, shall become delinquent on January 1 following their due date, except that taxes due on September 15, 1949 shall not become delinquent until March 1, 1950.

(4) Any taxes which are not paid by the date when they become delinquent shall be subject to a penalty of six per cent on the taxes due and unpaid. The sheriff shall collect the penalty and account for it as he is required to collect and account for taxes.

Section 16. Section 134.060 of the Kentucky Revised Statutes is amended to read as follows:

(1) Except as provided in subsection (5) of KRS 132.190, the holder of the legal title, the holder of the equitable title, and the claimant or bailee in possession of the property on the assessment date provided by holder of the equitable title shall list the property and pay the taxes thereon, whether the property is in possession or not at the time of the payment.

(2) If property is sold less than six months after the assessment date in the year 1949 and in each year thereafter less than two months after the assessment date, then, as between the purchaser and seller and in the absence of any contract to the contrary, the purchaser of the property shall pay the taxes thereon. If the property is sold more than six months after the assessment date in the year 1949 and in each year thereafter more than two months after the assessment date, the seller shall pay the taxes.

Section 17. Section 134.390 of the Kentucky Revised Statutes is amended to read as follows:

A tax bill rendered against omitted property required to be listed with the county tax commissioner or the Department of Revenue or against an increase in valuation over that claimed by the taxpayer, as finally determined upon appeal as provided for in KRS 133.120, shall become due on the day the bill is prepared, and shall be considered delinquent and subject to a penalty of six per cent of the tax, penalty and interest due, unless paid within thirty days after it becomes due, except as otherwise provided by law. All provisions of the particular taxing district having an interest therein relating to delinquent taxes on the same class of property or taxpayers involved shall apply to the delinquent omitted tax bill unless otherwise provided by law.

Section 18. Section 136.280 of the Kentucky Revised Statutes is amended to read as follows:

(1) Every bank and trust company incorporated under the laws of this state, and every national bank doing business in this state, shall, by August 1, 1949, February 1, 1951, and February 1 of each year thereafter, make a report to the Department of Revenue and to the assessing officer of the county, city or taxing district in which it is located. The report shall show the name and post office address of the bank or trust company; the names of the president, cashier and board of directors; the number of shares of stock and the par and market value of each share; the amount of capital stock paid in; the amount of surplus and undivided profits; the amount of real property charged off that has not been actually sold and transferred; the amount of its deposits; the amount of cash on hand; the amount of securities held by it; the amount loaned on mortgages; the amount of its loans and discount; the value of all tangible property situated in this state that is held and owned by the bank or trust company on July 1, 1949, January 1, 1951 and January 1 of each year thereafter; and such other information as may be required.

(2) The assessing officer of the county, city or taxing district in which any trust company or state or national bank is situated shall assess its shares for taxation for state, county, city and taxing district purposes. Each bank and each trust company may have deducted from the total valua-

tion placed on its shares the assessed value of its tangible property in this state.

(3) Each bank and each trust company shall list its tangible property with the assessing officer of each county and city in which such property is located, and pay taxes thereon to the collecting officer of such county and city, and that officer shall make out and return the assessment to the proper authorities of the county and city, at the same time and in the same manner as prescribed by law for the return of the assessment of personal property therein.

(4) The equalization, collection, penalties and laws relating thereto provided for other personal property in the county, city or taxing district shall apply to the collection of the taxes provided for in this section. Any county, city or taxing district may collect such taxes by suit.

(5) The provisions of this section do not apply to cities of the first class to the extent that such provisions are in conflict with the provisions of KRS 91.620 through 91.680.

Section 19. Section 136.290 of the Kentucky Revised Statutes is amended to read as follows:

(1) Every domestic building and loan association making loans to members only shall during September 1948, September 1949, January 1951 and January of each year thereafter, file with the Department of Revenue a report containing such information and in such form as the department may require.

(2) The department shall fix the total value of the capital stock composed of shares of each building and loan association, excepting the shares of borrowing members where the amount borrowed equals or exceeds the amount paid in by those members. The department shall immediately notify each association of the value so fixed.

Section 20. Section 133.046 of the Kentucky Revised Statutes is repealed.

Section 21. All laws or parts of laws inconsistent with the provisions of this Act are hereby repealed to the extent of such conflict.

Section 22. The provisions of this Act shall be severable, and if any Section, Subsection, Subdivision, Paragraph,

Sentence or Clause of this Act is held invalid or unconstitutional such decision shall not affect the remaining portions of this Act.

Section 23. Sections 10, 11, and 17 of this Act shall not become operative until January 1, 1950.

H. B. No. 5. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and providing among other things for emergency assessments and reappraisals of property for taxation and making an appropriation for the purpose.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. Section 132.285 of the Kentucky Revised Statutes is amended to read as follows:

Any city may by ordinance elect to use the annual county assessment for property situated within such city as a basis of ad valorem tax levies ordered or approved by the legislative body of the city. In such event the assessment as finally determined for county tax purposes shall serve as a basis of all city levies for the first fiscal year commencing after the county assessment date. Notwithstanding any statutory provisions to the contrary, the assessment date, the time specified for fixing the city tax rate, and the fiscal year for such city may conform to the corresponding dates for the county and the city may, by ordinance abolish any office connected with city assessment and equalization; except that in the case of a city assessor who is elected by the qualified voters of the city, the office may not be abolished before the end of the term of such assessor. Any city which elects to use the county assessment shall have access to the assessment records as soon as completed or may obtain from the county court clerk a certified copy of that portion of the records which represents the assessment of property within such city by paying the reasonable cost thereof. Once any city elects to use the county assessment, such action cannot be revoked with-

out notice to the Department of Revenue six months prior to the next date as of which property is assessed for state and county taxes.

Section 2. Section 132.660 of the Kentucky Revised Statutes is amended to read as follows:

(1) The Department of Revenue shall have authority to order an emergency assessment of all or any part of the taxable property in any taxing district to be made by one or more persons appointed for that purpose by the department, whenever: there has been no regular assessment; the records of an assessment have been destroyed, mutilated or lost; complaint is made by the owners of not less than ten per cent in vale of the taxable property in the taxing district; or investigation of the department discloses that the assessment of property in such taxing district is so grossly inequitable or fiscally infeasible that an emergency exists. The order directing such an emergency assessments shall state the reasons therefor and a copy shall be filed in the office of the clerk of the county court where the property lies. Such order, when filed, shall void any assessment for the assessment year for which the emergency assessment is made. Any person appointed to make such an emergency assessment shall have the same powers and duties as the tax commissioner. Whenever the tax roll has been completed under an emergency assessment and the tentative valuations have been determined, the department shall cause to be published in the newspaper having the largest bona fide circulation in the county a notice as to the date when the tax roll will be ready for inspection and the time available for such purpose; also a copy of the notice shall be posted at the courthouse door. If any property is assessed at a greater value than that listed by the taxpayer or unlisted property is assessed, the taxpayer shall be charged with notice of such action by reason of the inspection period, and no further notice need be given of such action taken before the beginning of the inspection period. At the close of the inspection period, the tax roll shall be delivered to the county court clerk and the county judge shall immediately convene the board of supervisors to hear and determine any appeals from such

emergency assessment. The board shall remain in section for the time and shall receive compensation as provided in KRS 133.030 (2). Appeals shall be taken and heard from such emergency assessments in the same manner as appeals from regular assessments.

(2) The department may appoint the tax commissioner to make an emergency assessment provided he was not at fault, and if the tax commissioner is so appointed he shall receive reasonable compensation for his services in making this assessment, which shall not affect in any manner the payment to him of any compensation that he has received for himself or on behalf of a deputy or that may be due him, for services in making the regular assessment. Whenever through the tax commissioner's fault an emergency assessment is ordered, the tax commissioner shall become liable for the cost thereof as provided in KRS 132.620, such cost to be limited to the amount due or paid him in accordance with the provisions of KRS 132.590.

Section 3. A new section of the Kentucky Revised Statutes is created, to be numbered KRS 132.670, and to read as follows:

Whenever a county by order of its fiscal court petitions the department for a reappraisal of the properties therein and the department after investigation determines that a reappraisal is necessary, the department shall, according to the comparative need therefor, provide personnel and other assistance to aid the county tax commissioner in accomplishing this result. The Department of Revenue shall prescribe methods and specifications for the reappraisal of property. Personnel authorized to assist in making a county reappraisal under this section may be given the same authority as a deputy tax commissioner. Cities, counties and other taxing districts may make appropriations from their general funds to share expenses incurred for such purposes by the department or for the purpose of employing other assistance in conducting such reappraisal projects.

Section 4. Section 133.020 of the Kentucky Revised Statutes is amended to read as follows:

(1) The county board of supervisors shall be composed

of reputable property owners residing in the county, to be appointed by the county judge annually in April. The board shall consist of three members appointed from the county at large, unless the county judge shall by order direct the board to be composed of one member from each magisterial district in the county; provided, however, that when any city of the first, second or third class elects prior to April 1 of any year to adopt the county assessment as provided in KRS 132.285, the board shall consist of only three members and the county judge shall appoint as one of the three members of this board a person who shall have been nominated in writing by the mayor of such city. The county judge shall designate one of the members to serve as chairman of the board. A majority of the board may determine the action of the board and make decisions therefor. The county judge shall appoint a person having the qualifications required of the original appointee to fill a vacancy resulting from any cause. The county court clerk shall make sufficient copies of the order of appointment and deliver them to the sheriff who shall deliver a copy to each supervisor within a reasonable time after his appointment.

(2) The supervisors, before entering upon the discharge of their duties, shall take the following oath: "You swear that you will to the best of your ability discharge the duties required of you and that you will not change the value of any property to a higher or lower relative value than the assessment of other property of the same class in the county."

Section 5. It is the public policy of the Commonwealth as expressed in the Constitution that there be equality and uniformity in ad valorem taxes, and it is the purpose of this Act to effectuate such policy. This and other Acts of this Special Session of the General Assembly shall not be used as a subterfuge to increase property taxes.

Section 6. Sections 132.250 and 132.540 of the Kentucky Revised Statutes are repealed.

Section 7. All laws or parts of laws inconsistent with the provisions of this Act are hereby repealed to the extent of such conflict.

Section 8. There is hereby appropriated out of the General Expenditure Fund for the Department of Revenue, for the remainder of the fiscal year ending June 30, 1949 and without lapse to the General Fund until June 30, 1950, the sum of $150,000 to provide for the cost of administering this Act, subject to the provisions of Chapter 12, 42, and 45 of the Kentucky Revised Statutes.

Section 9. The provisions of this Act shall be severable, and if any Section, Subsection, Subdivision, Paragraph, Sentence or Clause of this Act is held invalid or unconstitutional such decision shall not affect the remaining portions of this Act.

Section 10. Section 4 of this Act shall not become operative until January 1, 1951.

H. B. No. 6. An Act relating to the distribution of the common school equalization fund.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. Section 157.051 of the Kentucky Revised Statutes is amended to read as follows:

As used in KRS 157.051 to 157.055:

(1) "Equalization fund" means a special fund of 10 per cent of the total appropriation for the common school fund, appropriated by the General Assembly for the specific purpose of equalizing educational services in the school districts of Kentucky.

(2) "Gross assessment" means the total assessment of all property in a school district, subject to local school taxes, based upon the assessment as certified by the Kentucky Tax Commission and an estimate made by the Department of Revenue of the franchise assessment and the assessment of other property subject to local school taxes in each school district. If such assessment has not been certified by the Kentucky Tax Commission by June 7 of any year, then the Department

of Revenue shall on the basis of the county tax commissioners' assessment and such other information as may be available make an estimate of the assessment of all property subject to local school taxes in each school district and this estimate shall be used as the gross assessment.

(3) "Potential revenue" means the sum obtained for a given school year by adding together the following:

(a) The revenue that may accrue by applying to the gross assessment, the maximum tax rate authorized by the General Assembly for a school district other than for sinking fund purposes.

(b) The amount distributable to a school district on a census pupil basis as provided in Section 186 of the Constitution.

(c) The amount of any other revenue which can reasonably be anticipated to recur in a school district.

(4) "Arithmetic mean index" means the quotient obtained when the sum of the average daily membership and the average daily attendance of public school pupils residing in a school district is divided by two.

(5) "Net daily index" means the quotient obtained when the poential revenue of a school district is divided by the arithmetic mean index of such school district.

(6) "Assessment ratio" means the ratio of the assessed value to fair cash value of property assessed by the county tax commissioner in a school district, determined in the manner as provided in KRS 133.150.

(7) "Tax effort index" means the result obtained when a school district's assessment ratio is multiplied by such school district's tax rate and the product thereof is divided by a mathematical constant. The mathematical constant for the school year beginning on July 1, 1949, shall be .90 and shall increase yearly by .05 until it becomes 1.20, at which figure it shall remain until otherwise provided by law. A tax effort index of greater than *one* shall be considered as *one*.

(8) "Maximum equalization allotment" means the amount each participating district could receive from the

equalization fund if all the participating districts had a tax effort index of *one*.

Section 2. Section 157.052 of the Kentucky Revised Statutes is amended to read as follows:

The equalization fund shall be administered and distributed under the direction of the Superintendent of Public Instruction, with the approval of the State Board of Education, as provided in KRS 157.053 to 157.055.

Section 3. Section 157.053 of the Kentucky Revised Statutes is amended to read as follows:

(1) The Department of Revenue shall furnish annually to the Superintendent of Public Instruction the gross assessment and the assessment ratio of each school district.

(2) The Superintendent of Public Instruction shall make a careful study to determine annually the net ability index for each school district in Kentucky. After all school districts in the state have been arranged in a rank order from high to low according to their net ability indices, the Superintendent of Public Instruction, with the approval of the State Board of Education, shall determine the maximum equalization allotment to each district so that when the total potential revenue of all participating districts, plus the equalization fund, is divided by the total arithmetic mean indices of all participating districts, it will give the same potential amount of money per pupil per year represented in the arithmetic mean index in each participating district.

(3) Each school district shall be allotted such part of the equalization fund as may be determined by multiplying the district's tax effort index by the district's maximum equalization allotment, provided, that a district which maintains an assessment ratio equal to or greater than that determined for the assessment made as of July 1, 1948, and levies the maximum tax rate authorized by the General Assembly, shall receive: not less than 95 per cent of the district's maximum equalization allotment for the school year beginning July 1, 1949; not less than 90 per cent for the school year beginning July 1, 1950; not less than 80 per cent for the school year beginning July 1, 1951; not less than 70 per cent for the

school year beginning July 1, 1952; not less than 50 per cent for the school year beginning July 1, 1953; and, not less than 25 per cent for the school year beginning July 1, 1954, and thereafter, no school district shall receive any distribution from the qualization fund. The money allotted to any local *one* for the year of distribution.

Section 4. Section 157.054 of the Kentucky Revised Statutes is amended to read as follows:

The equalization fund shall be allotted to the local boards of education as provided in KRS 157.052 to 157.055 by the Superintendent of Public Instruction with the approval of the State Board of Education, and shall be distributed to the local boards of eduction regularly.

Section 5. Section 157.055 of the Kentucky Revised Statutes is amended to read as follows:

The Superintendent of Public Instruction with the approval of the State Board of Education shall prescribe rules and regulations governing the administration and expenditure of any moneys allotted to local school districts from the equalization fund. The money allotted to any local board of education under the terms of KRS 157.052 to 157.055 shall be received, held, and expended by it under the same liability and responsibility as provided by law for other funds which come into the hands of such board.

Section 6. The provisions of this Act shall be severable, and if any Section, Sub-section, Sub-division, Paragraph, Sentence or Clause of this Act is held invalid or unconstitutional, such decision shall not affect the remaining portions of this Act.

Section 7. Whereas, it is estimated that 71 school districts will be eliminated from school equalization aid under the 1948 Kentucky Statutes, which require the equalization fund to be allotted to the school districts on or before April 1, and.

Whereas, as a result, in these school districts, schools would be closed; terms would be shortened; salaries would be reduced; there would be default on numerous school bond

issued; there would be a mass elimination of school transportation and school building construction would be stopped, and,

Whereas, it will be necessary, for the administration of this Act, to prepare immediately for the execution of the amended law on the distribution of the equalization fund, in order that all participating districts may receive their fair share of aid from the equalization fund,

Now, Therefore, an emergency is hereby declared to exist and this Act shall become a law and take effect immediately upon its passage and approval by the Governor.

H. B. No. 7. An Act relating to the subject of revenue and finance of school districts covering in detail phases of the levy of school taxes, school budgets and the furnishing of tax assessment information, but also embracing other phases of the subject.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. Section 160.460 of the Kentucky Revised Statutes is amended to read as follows:

(1) All school taxes shall be levied by the fiscal court of each county except in independent school districts embracing cities of the first four classes when the boundary lines of independent districts in such cities are coterminous with the municipal limits of such cities. In such districts the tax shall be levied by the governing body of the city. The tax levying authority shall levy such ad valorem tax and such poll tax as specified by the district board of education within the limits prescribed in KRS 160.475, which will obtain for the school district the amount of money needed as shown in such district's general school budget submitted under the provisions of KRS 160.470 except that the tax levying authority of an independent district embracing a city of the first class shall determine, within the limits prescribed in KRS 160.475, the rate of the ad valorem tax.

(2) The tax levying authority shall make an annual school levy not later than July 1. The school levy shall not be made until the general school budget has been received by the tax levying authority. The failure of the authority to make the levy by the date prescribed shall not invalidate any levy made thereafter.

(3) All school taxes shall be levied on all property subject to local taxation in the jurisdiction of the tax levying authority. If the school levy is to be made upon the city assessment as authorized in subsection (1), the clerk of such city shall furnish to the school district or districts which the city embraces, the assessed valuation of property subject to local taxation in the school district, as determined by its tax assessor. If the school levy is to be made upon the county assessment, the county clerk shall furnish to the proper school district or districts the assessed valuation of property subject to local taxation in such district or districts as certified by the Kentucky Tax Commission.

Section 2. Section 160.470 of the Kentucky Revised Statutes is amended to read as follows:

(1) Each district board of education shall prepare a general school budget on forms prescribed and furnished by the State Board of Education, showing the amount of money needed for current expenses, debt service, capital outlay, and other necessary expenses of the schools during the succeeding fiscal year, the estimated total amount that will be received from the common school fund and other sources, the assessed valuation of property subject to local taxation in the school district furnished as provided in KRS 160.460 subsection (3), an estimate made by the Department of Revenue of franchise assessments and assessments of other property in the school district not furnished under the provisions of KRS 160.460 subsection (3) and the amount that will be needed to be raised by local taxation, including the rate of levy necessary to raise such an amount. Three copies of the budget shall be filed with the clerk of the tax levying authority of the district within three days after the school district has received its assessment data. The clerk shall present the budget to the proper tax levying authority when the authority convenes to

fix its school levy. The failure of the district board of education to furnish the budget within the time prescribed shall not invalidate any levy made thereafter. Within three days after the tax levying authority has fixed the tax rate, the district board of education shall forward two copies of the budget to the State Board of Education for its approval or disapproval. The budget shall be disapproved if it is financially unsound or fails to comply with the law and the State Board of Education shall state its reason for disapproval. In such event the district board of education shall amend its budget to obviate the reasons for disapproval. If the budget as amended specifies a tax levy different from that levied under the disapproved budget, the tax levying authority shall amend its levy in accordance therewith, so that the levy as amended shall comply with the provisions of KRS 160.460 subsection (1). No general school budget shall become effective until approved by the State Board of Education.

(2) Each district board of education shall, if required by the State Board of Education, prepare and submit to it not later than September 15, a close estimate or working budget which shall conform to the rules and regulations prescribed by the State Board of Education, and which shall be consistent in its major divisions with the general school budget previously prepared.

Whereas, Sections 160.460 and 160.470 of the 1948 Kentucky Revised Statutes require an annual school levy to be made in April and further require copies of the budget to be filed with the clerk of the tax levying authority on or before March 20, and,

Whereas, it will be necessary that such requirements be immediately superseded due to the impossibility of securing accurate assessments, equalization data and other necessary information at such times, and,

Whereas, this Act requires the school levy to be made not later than July 1 and further requires that copies of the general budget shall be filed with the clerk of the tax levying authority prior to the fixing of the levy,

Now, Therefore, an emergency is hereby declared to exist and this Act shall become a law and take effect immediately after its passage and approval by the Governor.

H. B. No. 8. An Act appropriating additional funds to the division of Hospitals and Mental Hygiene of the Department of Welfare for the care of patients at and maintenance of the State mental institutions.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. There is hereby appropriated out of the General expenditure Fund in the State Treasury, to the Division of Hospitals and Mental Hygiene of the Department of Welfare for care of patients at and maintenance of the mental institutions, the sum of $150,000 for the balance of the fiscal year 1948-1949, and the sum of $600,000 for the fiscal year 1949-1950, these sums to be in addition to any appropriations previously made.

§ 2. Whereas, existing appropriations for mental institutions do not provide adequate funds for a desired level of sustenance and for competent personnel at the institutions, an emergency is declared to exist and this Act shall take effect upon its passage and approval by the Governor.

H. B. No. 9. An Act relating to the obligations of rural electric cooperative corporations, with particular reference to the period of maturity thereof.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Section 279.130 of the Kentucky Revised Statutes is amended to read as follows:

(1) Any corporation formed under this chapter may issue its obligations and pledge its future revenues for the payment thereof. The obligations may be in the form of

bonds, notes, debentures, interim certificates or other evidences of indebtedness. The obligations shall be authorized by resolution of the board of directors, after a resolution is first passed by a majority of the common stockholders giving the board that power. The resolution of the board shall fix the dates of issuance and maturity, the rate and time of payment of interest, the denominations, the form (either coupon or registered), the registration privileges, the manner of execution, the place and medium of payment, and the terms of redemption, but the period of maturity shall not exceed thirty-five years, or the rate of interest six percent, and the obligations shall not be made redeemable at more than par and accrued interest.

(2) The obligations may be issued for money or property, at public or private sale, for such price as the board determines, but the interest cost to maturity of the money or property received for any issue of the obligations shall not exceed six per cent per annum, payable semi-annually, the value of the property for this purpose to be determined conclusively by the board.

(3) Pending the preparation or execution of definite obligations, interim receipts or certificates or temporary obligations may be delivered to the purchaser of the obligations. All obligations and interest coupons issued pursuant to this chapter shall be negotiable instruments.

(4) Any corporation formed under this chapter may make such covenants or agreements and do such other things as may be necessary, convenient or desirable in order to secure its obligations, or that the board believes will tend to make the obligations more marketable, notwithstanding that such covenants, agreements or other things may constitute a limitation on the exercise of the powers granted by this chapter.

(5) Any corporation organized under this chapter may, out of any funds available therefor, purchase or redeem any obligation issued by it at a price not exceeding the principal amount and accrued interest. All obligations so purchased shall be canceled and retired.

§ 2. Whereas, the present limited period of maturity of obligations of rural electric cooperative corporations prevents such corporations from securing the full advantage of loans under Federal laws, and therefore such corporations are threatened with the loss of the right to participate in Federal loans, an emergency is declared to exist and this Act shall take effect upon its passage and approval by the Governor.

H. B. No. 10. An Act relating to engineering and construction services for the State and its agencies; abolishing the former Division of Engineering and Construction of the Department of Welfare, which was transferred to the Kentucky Building Commission by Chapter 237 of the Acts of 1948, and transferring all of its personnel, property, equipment, facilities and appropriations to a new Division of Engineering created under the State Property and Buildings Commission.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. A Division of Engineering, under the supervision, control and direction of the State Property and Buildings Commission, is hereby established. The Division of Engineering and Construction of the Department of Welfare, which was created and placed under the direction of the Department of Welfare by Executive-Administrative order of the Governor of the Commonwealth on October 6, 1944, and which was transferred to the Kentucky Building Commission by Chapter 237 of the Acts of 1948, is hereby abolished, and all personnel, property, equipment and facilities of that division, including its books, records, studies, plans and specifications shall, upon the effective date of this Act, be transferred to and be under the supervision and control of the State Property and Buildings Commission. The State Property and Buildings Commission shall appoint a qualified Chief Engineer of its Division of Engineering, who shall serve as Executive Secretary to the Commission, and who shall possess such powers and perform such duties as may be delegated to him from time to time by the Commission. The Division of Engineering

shall, at the direction and request of the Commission, prepare such plans and specifications as may be necessary, investigate and make studies of the comparative need and demand for acquiring any lands, or for the construction or reconstruction or structural maintenance of any buildings, or for the purchase, installation or construction of any equipment, facilities or furnishings incidental or pertaining thereto, shall make such estimates of cost as may be required in connection with or incidental to the development, purchase, acquisition or construction of the foregoing, and in general shall give such technical or other assistance to the Commission and perform such other duties as may be required, informative or helpful in carrying out the purposes for which the Commission is created.

§ 2. The appropriation made at the regular 1948 session of the General Assembly to the Division of Engineering of the Department of Welfare for the Fiscal year 1949-1950, and the unexpended and unencumbered balance of the appropriation made to such Division for the fiscal year 1948-1949, are hereby transferred to the credit of and shall be considered as an appropriation to the State Property and Buildings Commission for purposes of administration and for ordinary recurring expenses of operation.

§ 3. Whereas, doubt exists as to the status and powers of the existing Division of Engineering, and the urgent requirements of the State agencies for engineering and construction services demand that engineering and construction services be made available immediately, an emergency is declared to exist and this Act shall take effect upon its passage and approval by the Governor.

H. B. No. 11. An Act creating a Kentucky Property and Buildings Commission and defining its powers, duties, and functions; repealing Chapter 237 of the Acts of 1948 (KRS 56.340 to 56.430), and repealing all laws in conflict with this Act.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. As used in this Act, unless the context otherwise requires:

(1) "Commission" means the State Property and Buildings Commission.

(2) "Real estate" includes lands together with improvements thereon and appurtenances thereto.

(3) "Building" includes any structure or improvement upon real estate of a permanent nature.

(4) "Building project" includes the construction, reconstruction and structural maintenance of buildings, the installation of utility services, including roads and sewers, and the purchase and installation of equipment, facilities and furnishings of a permanent nature for buildings.

(5) "State agency" means any State officer, department, board, commission, institution, division, or other person or functional group exercising any function of the State.

§ 2. (1) There is hereby created, as an independent agency of the State within the meaning of Chapter 12 of the Kentucky Revised Statutes, a State Property and Buildings Commission composed of the Governor, who shall be chairman thereof, the Lieutenant Governor, the Attorney General, the Commissioner of Finance, and the Commissioner or Revenue.

(2) No member of the Commission shall receive any salary, fee or other remuneration for his services as a member of the Commission but each member shall be entitled to be reimbursed for his ordinary traveling expenses, including meals and lodging, incurred in the performance of his duties.

§ 3. The State Property and Buildings Commission shall have the power and duty:

(1) To determine the comparative needs and demands of the various State agencies for acquiring real estate and for building projects.

(2) To expend the capital outlay appropriation, referred to in Section 5 of this Act, for the purpose of acquiring real estate and for building projects for any State agency, and for matching Federal funds available under any Federal law now existing or hereafter enacted for the purchase, con-

struction, improvement or repairing of property to be used for public purposes.

(3) To purchase, lease or rent such real estate as the Commission may find to be necessary for use by the State or by any State agency, upon such terms and conditions and for such consideration as may appear to the Commission to be fair and reasonable.

(4) To sell and convey any real estate owned by the State or by any State agency, found by the Commission not to be needed for public use or to have become unsuitable for such use, except that this power shall not extend to real estate as to which a particular State agency has the power, as recognized in Subsection (2) of Section 7 of this Act, to sell or convey with the approval of the Commission.

(5) To control the use of any real estate hereafter acquired or improved by the Commission and to determine for what periods of time and for what purposes any State agency may use the same, including the agency for whose use it was initially acquired or improved, and to determine what appropriate uses shall be made of such real estate during periods that the Commission finds the same is not required for the purposes of any particular State agency.

(6) To acquire, by condemnation in any manner provided in KRS Chapter 416, any real estate necessary for use by the State or by any State agency, when the Commission is unable to agree with the owner thereof on a price for such real estate.

(7) To lease any real estate or any part thereof, now owned or hereafter acquired by the State or by any State agency, to any person not a State agency, when the Commission finds as a matter of fact that the real estate or any part thereof is not needed for State purposes, except that this power shall not extend to any real estate as to which a particular State agency has power, as recognized in subsection (2) of Section 7 of this Act, to lease with the approval of the Commission. Any such lease shall be upon such terms and conditions and for such consideration as the Commission may prescribe, and shall be made in the name of the Commonwealth

of Kentucky, and shall be signed by the chairman of the Commission and lodged for record in the office of the Secretary of State.

§ 4. After the State Property and Buildings Commission has determined the need and demand of any State agency for acquiring real estate or for a building project, the Commission is authorized and empowered to provide for and adopt such plans and specifications as may be necessary, to advertise for and receive bids for any expenditures proposed to be made, to award contracts for the purpose authorized, to supervise construction and make such changes and revisions in plans and specifications or in construction as may become necessary, and generally to do any and all other things as may become necessary or expedient in order to effectively fulfill and carry out the purposes for which the Commission is created, including the right to employ such clerks, engineers, statisticians, architects or other persons required to be employed in order to fulfill the object of its creation, and further to adopt such rules and regulations as may be expedient and which are not in conflict with its general purpose. The advertisement for bids and the receipt thereof and the awarding of contracts thereon shall be in accordance with KRS Chapters 12, 42 and 45. Warrants for such expenditures shall be issued by the Commissioner of Finance on the State Treasurer upon an order of the Commission.

§ 5. The appropriation made out of the surplus cash balance to the credit of the General Expenditure Fund as of June 30, 1948, to the Kentucky Building Commission, as referred to in Part 3 of Chapter 2 of the Acts of 1948, is hereby transferred to the credit of, and shall be considered as an appropriation to, the State Property and Buildings Commission created by this Act. Any unexpended or unencumbered balance of such appropriation remaining at the end of the 1948-1949 fiscal year shall not lapse to the General Expenditure Fund, but may be encumbered and expended by the Commission in the 1949-1950 fiscal year. The entire sum of the appropriation shall be expended solely and only as capital outlay for the purposes stated in this Act, except that the Commission may expend for administrative and ordinary re-

curring expenses of the Commission, out of said appropriation, not to exceed $100,000 for the fiscal year ending June 30, 1949 (counting any sums expended for these purposes by the former Kentucky Building Commission), and not to exceed $100,000 for the fiscal year ending June 30, 1950.

§ 6. No State agency shall have power or authority to make plans and specifications, advertise for bids, let contracts, or incur any financing commitments, either in the way of a charge against public funds or in the way of negotiations for issuance of revenue bonds, for any building project requiring the expenditure of more than $10,000, without first securing the approval and authorization of the State Property and Buildings Commission. The State agency seeking such approval shall submit to the Commission a general description of the proposed project, with such detailed information as the Commission may require. The Commission shall not approve or authorize any such proposed project in any instance where it finds that the project is not needed, or that the proposed method of financing is not sound; or, in cases where the project is proposed to be paid for out of appropriations, that the cost of completing the project will exceed the amount of the appropriation available therefor, or the work contemplated will be insufficient for the purposes for which the appropriations were made, or that after providing for the ordinary recurring expenses of government and for debt service and for payments under existing allotments for extraordinary expenses and capital outlay, cash will not be available in the State Treasury to promptly pay for the work during the biennium. The Commission in approving a proposed project may in its discretion elect that the Commission itself, pursuant to the authority conferred by Section 4 of this Act, shall prepare the plans and specifications, advertise for bids, award the contracts, supervise the construction, and handle the financing negotiations, on behalf of the requesting State agency, or the Commission may authorize the State agency to do so on its own behalf.

§ 7. No State agency, other than the State Property and Buildings Commission, shall have power or authority:

(1) To acquire, by purchase, lease, condemnation or other means involving the expenditure of money, any real estate for the use of the State or any State agency.

(2) To lease, sell or convey any real estate belonging to the State or to any State agency, except that any State agency having the power under the laws to lease, sell or convey real estate devoted to the exclusive use of such agency may continue to exercise that power subject to the approval of the Commission as to each transaction.

§ 8. (1) In carrying out the purpose of this Act, and in providing for the expenditure of funds for the acquisition of real estate or for a building project for the State or for any State agency, the Commission may specify that the cost may be paid in whole or in part, as may be determined by agreement between the Commission and any State agency (a) out of the funds referred to in Section 5 of this Act and designated as capital outlay, or (b) out of funds directly appropriated to the involved State agency which may legally be available for the purpose, or (c) out of funds derived or which may be derived by the issuance and sale of revenue bonds by the Commission, or with the approval of the Commission, by the issuance and sale of revenue bonds by the involved State agency in the manner now provided by law, or (d) by any one or a combination of said methods of financing. When any funds appropriated to or standing to the credit of a particular State agency are to be used for a purpose of the character above contemplated, the head of the agency may direct that the funds be transferred to the credit of the Commission and made available for expenditure by the Commission for the agreed purpose.

(2) In any case where the expenditures for the acquisition of real estate or for a building project for the State or any State agency are to be financed in whole or in part by the issuance or sale of revenue bonds, the Commission in its discretion may provide that the title to any real estate which may be so acquired shall not vest in the Commonwealth until the revenue bonds, together with interest thereon have been paid in full. In such cases the Commission may, by agreement or in a trust indenture securing the payment of such revenue

bonds, provide that the title of such real estate may be vested in some other State agency, or in a trustee named in such indenture, until the revenue bonds, together with the interest thereon, have been paid in full.

(3) The Commission, in providing for the expenditure of funds for any of the purposes mentioned in this Section, or for the issuance and sale of revenue bonds, shall have power to provide by agreement with the State agency affected, or by provision in the trust indenture securing the revenue bonds, such terms and conditions as may be considered appropriate and reasonable so as to permit the leasing to, and use by, any State agency which provides funds (a) either from its own appropriation, or (b) by the issuance of revenue bonds, or (c) which proposes to pay a rental for the use of all or any part of any building proposed to be constructed. The Commission, in making any such lease agreement, or in making provision in any trust indenture securing revenue bonds, is authorized and empowered to lease all or any part of the building for such term and upon such conditions and for such consideration as may appear to be in the public interest.

§ 9. (1) The Commission is authorized and empowered to issue and sell revenue bonds in such denominations and in such amount or amounts as may be deemed by the Commission to be for the best interest of the Commonwealth, for any of the following purposes:

(a) To acquire real estate capable of being devoted to a revenue producing use.

(b) To pay all or any part of the expense or cost of or incidental to a building project.

(c) To defray the cost of plans, specifications, blue prints, architectural fees and other expenses authorized to be incurred under the terms of this Act.

(2) Any revenue bonds so issued shall bear interest at a rate not exceeding five percent per annum, payable semi-annually, and shall become due and payable not more than forty years from the date of issuance. The payment of the bonds, together with the interest thereon, may be secured by

a pledge and a first lien on all of the receipts and revenue derived, or to be derived, from the rental or operation of the property involved. Neither the payment of any bond, nor the interest thereon issued under the authority of this Act, shall constitute an indebtedness of the Commonwealth of Kentucky, nor shall any bond or interest thereon be payable out of any fund except such funds as may be derived from rentals or other revenues derived from the operation of the properties or from such revenues as may have been, or may be, available for such purpose, or purposes, by law.

(3) All bonds which may be issued by the Commission under the provisions of this Act shall be sold to the highest bidder after having been during advertised in a newspaper, or newspapers, of general circulation in the Commonwealth for at least a week for three consecutive weeks, by such advertising as the Commission may prescribe if it finds additional advertising necessary.

(4) All competitive bids for the sale of such revenue bonds shall be opened and read publicly by the Commission or its representative at a designated place, day and hour, all of which shall be announced in the advertising made relative thereto.

(5) Except as otherwise specifically provided in this Act, the Commission is vested with all of the rights, powers and duties set forth and enumerated under Chapter 58 of the Kentucky Revised Statutes.

(6) In the event the Commission issues and sells revenue bonds for a building project as authorized in this Act, it may carry such insurance, including fire and windstorm, casualty, catastrophe, use and occupancy and such other insurance as the Commission may deem advisable in connection with the building project, and may so obligate and bind itself in a trust indenture securing the payment of such bonds. Any such insurance shall be paid for out of the funds available for the project.

(7) All money from the sale of revenue bonds shall be covered into the State Treasury and shall be credited to a special fund to be designated as directed by the Commission, and no part thereof shall be withdrawn from the State

Treasury except for the purposes authorized by this Act, together with the cost incidental to the issuing and selling of such bonds and other expenses directly related thereto. The Commission may likewise provide in any trust indenture securing revenue bonds for additional terms and conditions thereof, or for other restrictions not in conflict with this Act.

(8) The authority herein conferred upon the Commission to issue and sell revenue bonds is intended to, and shall be construed as, a method for the issue and sale of bonds in addition to the right, power and authority which any other State agency may now possess under existing law; the right, power and authority now vested in any State agency to issue and sell revenue bonds for the purposes specified in this Act, or in any other Act, shall remain in full force and effect.

§ 10. The Commission in its discretion is authorized to abandon, or cause to be abandoned, the construction of any building which has heretofore been commenced, and to revise, or cause to be revised, the plans and specifications for any such building, or to change, modify or restrict the right of any State agency to occupy any such building, or to wholely abandon any one or more of such construction projects, as the Commission may determine to be in the best interest of the Commonwealth, in order that suitable office space and facilities can be provided for all State agencies in the most economical manner and in accordance with sound business principles. In the event the Commission determines to abandon, or cause to be abandoned, the construction of any building, or to change the purposes for which such building is being constructed, or for which contracts have been entered into, or were commenced, by the State or any agency, the Commission is authorized to make such equitable adjustment or settlement with the architects, engineers and contractors employed in connection with such construction as it may deem just and equitable. In the event there is an adjustment or settlement with said architects, engineers or contractors, the Commission is authorized to pay the same, or to approve the payment thereof, from any of the funds set forth in Section 8 of this Act.

§ 11. Any act done or action taken, prior to the effective date of this Act, by the Kentucky Building Commission created by Chapter 237 of the Acts of 1948, which act or action was of a character authorized by this Act to be done by the State Property and Buildings Commission created by this Act, is hereby ratified and validated the same as if it had been done by the Commission created by this Act and had been done under the authority of this Act.

§ 12. (1) Nothing in this Act shall be construed to apply to the construction of roads or bridges or the acquisition of rights of way or real estate in connection therewith now under the jurisdiction of the Department of Highways, or for any other expenditure made from the State Road Fund.

(2) Nothing in this Act shall be construed to apply to school districts, or to affect the rights, powers and duties of the governing authorities of such districts.

§ 13. Chapter 237 of the Acts of 1948 [KRS 56.340 to 56.430] is repealed, and all Acts and parts of Acts in conflict herewith, to the extent of such conflict are hereby repealed.

§ 14. Whereas, various departments and agencies of this Commonwealth are in urgent need of office space and additional real estate, and

Whereas, the powers and duties provided by this Act should be made effective immediately to avoid waste and confusion and to provide for the best interests of the Commonwealth, an emergency is hereby declared to exist and this Act shall become effective immediately upon its passage and approval by the Governor.

Ordered that said bills be printed and referred to the Committee on Rules.

Mr. Calvert offered the following resolutions, viz.:

H. Res. No. 1. A Resolution appropriating additional compensation for officers and employees of the House and Senate.

Said resolution is as follows, viz.:

Whereas, the General Assembly deems the compensation of the officers and employees of the Senate and the House of Representatives, as provided for in Chapter 88 of the Acts of the General Assembly of 1936 inadequate for the proper functioning of the business of the Senate and House of Representatives during the 1949 Extraordinary Session,

Now, Therefore, be it resolved by the General Assembly of the Commonwealth of Kentucky:

That there is hereby appropriated from the Legislative Session Fund as additional compensation for the following officers and employees of the Senate and House of Representatives: Assistant Clerk, Enrolling Clerk, Sergeant-at-Arms, Doorkeeper, Cloakroom Keeper, Janitor and Pages, to that compensation as provided for in KRS 6.230 the sum of One Hundred Seventy-five ($175.00) Dollars per diem, effective beginning the first day of the 1949 Extraordinary Session, for each body, for the duration of the 1949 Extraordinary Session.

That the aforesaid amount shall be pro-rated among the aforenamed constitutional officers and employees, according to the per diem set forth in KRS 6.230, and shall be by the Department of Finance charged to the account of the aforenamed officers and employees of the Senate and the House of Representatives on this basis.

That the Clerk of the Senate and the Clerk of the House of Representatives are directed to issue vouchers to the Commissioner of Finance, who shall draw his warrant in favor of the Clerk of the Senate and the Clerk of the House of Representatives for the above mentioned amounts, and that the Clerk of the Senate and the Clerk of the House of Representatives are further directed to distribute the additional compensation to the above mentioned officers and employees as provided in KRS 6.230.

Whereas, it is necessary that this additional compensation be received by the officers and employees of the Extraordinary Session of March, 1949, in order to properly expedite the business of the Senate and the House of Representatives, an emergency is hereby declared to exist and this Resolution

shall be effective from and after its passage and approval by the Governor of the Commonwealth of Kentucky.

H. Res. No. 2. A Resolution appropriating the sum of Seven Hundred Fifty ($750.00) Dollars for a contingent fund for the Clerk of the Senate, and appropriating the sum of Seven Hundred Fifty ($750.00) Dollars for a contingent fund for the Clerk of the House.

Said resolution is as follows, viz.:

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

That for the purpose of paying such expenses as the Chief Clerk of the Senate of Kentucky is directed to incur by the Senate of Kentucky there is set aside out of the appropriation made by Chapter 38 of the Acts of the 1946 Regular Session for legislative sessions as a contingent fund, of Seven Hundred Fifty Dollars ($750.00) and for the purpose of paying the expenses incurred by the Chief Clerk of the House of Representatives of the Commonwealth of Kentucky, there is hereby set aside out of the appropriation made by Chapter 38 of the acts of the 1946 Regular Session for legislative sessions as a contingent fund, the sum of Seven Hundred Fifty Dollars ($750.00). Said respective funds shall be paid out on warrant of the Department of Finance on requisition of the Chief Clerks of the Senate and of the House of Representatives.

Whereas, it is necessary that these contingent funds for the Chief Clerks of the Senate and House of Representatives be immediately available, an emergency is hereby declared to exist and this Resolution shall be effective from and after its passage and approval by the Governor of the Commonwealth of Kentucky.

Ordered that said resolutions be printed and referred to the Committee on Rules.

Mr. Morgan moved that the House do now recess for five minutes.

Said motion was agreed to.

And then the House recessed.

Five minutes having expired, the Speaker resumed the Chair and called the House to order.

Mr. Wirsch sent to the Clerk's desk the following communication, viz.:

Frankfort, Ky.
March 1, 1949

The Republican Party met on the above date and was called to order by Ed Marcum, Caucus Chairman, and elected for Minority Floor Leader, Paul Carter, to replace Minority Floor Leader, Hobart Rayburn; Earl Ashcraft was elected Minority Whip; Ed Marcum was retained as Caucus Chairman.

Mr. Wirsch moved that said communication be spread at length upon the Journal.

Said motion was agreed to.

Mr. Morgan moved that the rules be suspended for the purpose of allowing a Report of the Committee on Rules.

Said motion was agreed to by a majority of the members elected.

Thereupon the Committee on Rules, to which same had been referred, reported a bill and resolutions of the following titles, viz.:

H. B. No. 1. An Act appropriating money out of the General Expenditure Fund for the fiscal year ending June 30, 1949, for expenses of sessions of the General Assembly.

H. Res. No. 1. A Resolution appropriating additional compensation for officers and employees of the House and Senate.

H. Res. No. 2. A Resolution appropriating the sum of Seven Hundred Fifty ($750.00) Dollars for a contingent fund for the Clerk of the Senate, and appropriating the sum of Seven Hundred Fifty ($750.00) Dollars for a contingent fund for the Clerk of the House.

With the expression of opinion that said bill and said resolutions should pass.

Whereupon, said bill and said resolutions were each and severally read at length for the first time and

Ordered placed on the Calendar.

The Speaker announced that he had appointed the following as members constituting the Committee on Enrollment, viz.:

Dr. K. N. Salyer, Chairman
Kerby Jennings
Otis Roberts

Mr. Morgan moved that the Statutes Revision Commission be instructed to prepare a digest of the assessment legislation and number of Sections of the Statutes it affects.

Said motion was agreed to.

Mr. Morgan moved that the House do now adjourn to meet again at 10 o'clock a. m., Wednesday, March 2, 1949.

Said motion was agreed to.

And then the House adjourned.

WEDNESDAY, MARCH 2, 1949

The House was called to order by the Honorable T. Herbert Tinsley, Speaker.

The House was opened with prayer by the Reverend O. Leland Gilmore, pastor of the First Presbyterian Church, of Frankfort, Kentucky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams	Clyde S. Howard	Lilburn S. Rogers
Jason Alford	D. W. Howard	Amos Runyan
Roy W. Arnold	Ira W. Hulette	Glenn Rushing
Earl F. Ashcraft	Laban P. Jackson	Mrs. S. Rutherford
Bernhardt Bauer	Paul S. Jonas	Dr. K. N. Salyer
C. E. Baumgardner	Ercel Kozee	D. B. Saylor
Fred Beshear	Mrs. J. T. Linton	LeRoy Saylor
Chas. J. Bronston	Harry K. Lowman	James J. Shannon
Mrs. Mary Burnett	W. E. McClure	Paul E. Shannon
Chas. W. Burnley	Ed Marcum	Jesse H. Shelton
Paul Carter	F. G. Marquette	Harry Smith
Earl W. Christian	E. H. Martin	John M. Spaulding
W. K. Coleman	Archie R. Moore	G. W. Steinford
Robert Collins	Davis Moore	John M. Stumbo
Perry M. Cross	Walter Moorman	Albert Thomason
Horace T. Cull	Fred H. Morgan	G. C. Thornton
B. G. Davidson	E. C. Mullins	W. R. Tipton
Owen Deering	Stanley Murphy	Wilford S. Travis
Adron Doran	Joe E. Num	J. B. Veech
Henry J. Giles	H. C. Patterson	W. J. Ward
Otto W. Goff	H. M. Pewitt	Lawrence Watts
Henry C. Hale	J. H. Polsgrove	Lynn Boyd Wells
Dennis Henderson	L. W. Preston	Rodney Whitlow
E. R. Hilton	E. F. Prichard	G. F. Williamson
C. J. Holsclaw	Hobart Rayburn	Charles W. Wirsch
Richard R. Houpt	Ottis Roberts	Mr. Speaker

Mr. Morgan moved that the reading of the Journal of the proceedings of Tuesday, March 1, 1949, be dispensed with and the same be approved.

Said motion was agreed to.

SENATE MESSAGE

A message was received from the Senate announcing that they had adopted a resolution which originated in that body as follows, viz.:

S. Res. No. 4. A Concurrent Resolution pertaining to adjournment of the Extraordinary Session of 1948.

Be it resolved by the Senate of Kentucky, the House of Representatives concurring therein:

That when the Senate and House of Representatives adjourn today, Wednesday, March 2, 1949, they adjourn to meet again at 8:00 o'clock, p.m., Monday, March 7, 1949.

Mr. Morgan moved that the House do now adopt said resolution.

Said motion was agreed to.

And thereupon said resolution was adopted.

Mr. Clyde S. Howard moved that the rules be suspended and the privilege of the floor extended to Mr. Kely Cain, of Elizabethtown, Ky.

Said motion was unanimously agreed to.

Mr. Thornton moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. S. H. Riley.

Said motion was unanimously agreed to.

Mr. Polsgrove moved that the rules be suspended and the privilege of the floor extended to Mrs. Johnnie B. Stone, of Louisville, Ky.

Said motion was unanimously agreed to.

Mr. Murphy moved that leaves of absence be granted to Messrs. Baer, Calvert, Cooper, Drury, Dwyder, Hamilton, Hanratty, Hibbits, Maurice G. Howard, Hubbard, Jennings, Jones, Moberly, Overby, Robinson, Shaw and Weintraub.

Said motion was agreed to.

Mr. Preston offered the following resolution, viz.:

H. Res. No. A.

Be it resolved by the House of Representatives, Commonwealth of Kentucky:

That Rule Number 11 regarding previous question be amended to read as follows:

Rule 11. Previous Question:

"The previous question being moved and seconded, the question from the chair shall be 'Shall the Main Question be now put?' A majority of the members elected to the House may order the previous question at any time. The effect of the previous question shall be to bring the House to a direct vote, first on all amendments pending at the time, and then upon the main question.

"The ordering of the previous question shall put an end to all debate except as follows: Before the vote on an amendment, the proposer of the amendment shall have ten (10) minutes, and the opponents of the amendment shall have ten (10) minutes, and then the proposer of the measure sought to be amended shall have five minutes and before the vote upon the main question, the opponents of the measure shall have thirty (30) minutes, and the proposer of the measure shall have thirty (30) minutes to close the debate. When a measure or an amendment has been proposed by a committee, then the time given to the proposer shall be at the disposal of the chairman of the committee.

Mr. Preston moved that the House do now adopt said resolution.

The yeas and nays being required thereon by Mr. Burnley and Mr. Ward were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	C. E. Baumgardner	Horace T. Cull
Jason Alford	Mrs. Mary Burnett	B. G. Davidson
Roy W. Arnold	Paul Carter	Adron Doran
Earl F. Ashcraft	Earl W. Christian	Kermit Dwyer
Bernhardt Bauer	Perry M. Cross	Henry J. Giles

Henry C. Hale	Walter Moorman	Paul E. Shannon
Dennis Henderson	Fred H. Morgan	Harry Smith
E. R. Hilton	E. C. Mullins	John M. Spaulding
Richard R. Houpt	Stanley Murphy	G. W. Steinford
Clyde S. Howard	H. C. Patterson	John M. Stumbo
D. W. Howard	H. M. Pewitt	Albert Thomason
Ira W. Hulette	J. H. Polsgrove	G. C. Thornton
Laban P. Jackson	L. W. Preston	W. R. Tipton
Paul S. Jonas	Hobart Rayburn	Wilford S. Travis
Ercel Kozee	Ottis Roberts	J. B. Veech
W. E. McClure	Glenn Rushing	W. J. Ward
Ed Marcum	Dr. K. N. Salyer	Lynn Boyd Wells
F. G. Marquette	D. B. Saylor	Rodney Whitlow
E. H. Martin	LeRoy Saylor	G. F. Williamson
Archie R. Moore	James J. Shannon	Charles W. Wirsch

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Those who voted in the negative were—

Fred Beshear	Lilburn S. Rogers	Mrs. Rutherford
Chas. W. Burnley	Amos Runyan	Jesse H. Shelton
E. F. Prichard		

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Said motion was agreed to.

And thereupon said resolution was adopted.

CALENDAR

The House took up for consideration from the Calendar a bill and resolutions of the following titles, viz.:

H. B. No. 1. An Act appropriating money out of the General Expenditure Fund for the fiscal year ending June 30, 1949, for expenses of sessions of the General Assembly.

H. Res. No. 1. A Resolution appropriating additional compensation for officers and employees of the House and Senate.

H. Res. No. 2. A Resolution appropriating the sum of Seven Hundred Fifty ($750.00) Dollars for a contingent fund for the Clerk of the Senate, and apropriating the sum

of Seven Hundred Fifty ($750.00) Dollars for a contingent fund for the Clerk of the House.

Ordered that said bill and said resolutions be read at length the second time.

Mr. Morgan moved that the Constitution provision as to the second reading at length of said bill and said resolutions be dispensed with, and same be read for the second time by their titles only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the second reading at length of said bill and said resolutions having been dispensed with, same were read for the second time by their titles only and

Ordered placed in the Orders of the Day.

Mr. Morgan moved that the House do now adjourn.

Said motion was agreed to.

And then the House adjourned.

MONDAY, MARCH 7, 1949

The House was called to order by the Honorable T. Herbert Tinsley, Speaker.

The House was opened with prayer by the Reverend W. P. Wilhoyte, pastor of the Church of the Nazarene, of Frankfort, Kentucky.

The roll of the House was called and the following members answered their names, viz.:

Bernam Adams	Bernhardt Bauer	Chas. J. Bronston
Jason Alford	C. E. Baumgardner	Mrs. Mary Burnett
Earl F. Ashcraft	Fred Beshear	Chas. W. Burnley

Earl W. Christian
Robert Collins
Everett T. Cooper
Perry M. Cross
Horace T. Cull
B. G. Davidson
Owen Deering
Adron Doran
G. I. Drury
Kermit Dwyer
Otto W. Goff
Henry C. Hale
C. J. Holsclaw
Clyde S. Howard
M. G. Howard
R. N. Hubbard
Ira W. Hulette
Laban P. Jackson
Kerby Jennings
Paul S. Jonas
L. H. Jones
Ercel Kozee
Mrs. J. T. Linton
Harry K. Lowman
W. E. McClure
E. H. Martin
C. D. Moberly
Archie R. Moore
Davis Moore
Walter Moorman
Fred H. Morgan
E. C. Mullins
Stanley Murphy
Joe E. Nunn
Harmon S. Overby
H. M. Pewitt
J. H. Polsgrove
L. W. Preston
E. F. Prichard
Ottis Roberts
Lilburn S. Rogers
Amos Runyan
Glenn Rushing
Mrs. Rutherford
D. B. Saylor
LeRoy Saylor
James J. Shannon
Paul E. Shannon
Jesse H. Shelton
Harry Smith
John M. Spaulding
G. W. Steinford
John M. Stumbo
Albert Thomason
G. C. Thornton
Wilford S. Travis
J. B. Veech
Lawrence Watts
Morris Weintraub
Lynn Boyd Wells
Rodney Whitlow
G. F. Williamson
Charles W. Wirsch
Mr. Speaker

Mr. Burnley moved that the reading of the Journal of the proceedings of Wednesday, March 2, 1949, be dispensed with and the same be approved.

Said motion was agreed to.

Mr. Morgan moved that the House do now proceed to the consideration of the Orders of the Day.

Said motion was agreed to.

Thereupon, the House took up for consideration from the Orders of the Day a bill of the following title, viz.:

H. B. No. 1. An Act appropriating money out of the General Expenditure Fund of the fiscal year ending June 30, 1949, for the expenses of sessions of the General Assembly.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

1. There is hereby appropriated out of the funds in the General Expenditure Fund not otherwise appropriated for the fiscal year ending June 30, 1949, the sum of $110,000 for expenses of Sessions of the General Assembly.

2. Whereas there is no appropriation made for the expenses of Legislative Sessions for the fiscal year ending June 30, 1949, and it is necessary that funds be immediately provided for this Extraordinary Session of the General Assembly, an emergency is declared to exist and this Act shall take effect from and after its passage and approval by the Governor.

Ordered that said bill be read at length at the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said bill be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said bill having been dispensed with, said bill was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	Mrs. Mary Burnett	B. G. Davidson
Jason Alford	Chas. W. Burnley	Owen Deering
Earl F. Ashcraft	Earl W. Christian	Adron Doran
Bernhardt Bauer	Robert Collins	G. I. Drury
C. E. Baumgardner	Everett T. Cooper	Kermit Dwyer
Fred Beshear	Perry M. Cross	Otto W. Goff
Chas. J. Bronston	Horace T. Cull	Henry C. Hale

C. J. Holsclaw	E. C. Mullins	Paul E. Shannon
M. G. Howard	Stanley Murphy	Jesse H. Shelton
Ira W. Hulette	Joe E. Numn	Harry Smith
Laban P. Jackson	Harmon S. Overby	John M. Spaulding
Paul S. Jonas	H. M. Pewitt	G. W. Steinford
L. H. Jones	J. H. Polsgrove	John M. Stumbo
Ercel Kozee	L. W. Preston	Albert Thomason
Mrs. J. T. Linton	E. F. Prichard	G. C. Thornton
Harry K. Lowman	F. L. Robinson	Wilford S. Travis
W. E. McClure	Lilburn S. Rogers	J. B. Veech
E. H. Martin	Amos Runyan	Lawrence Watts
C. D. Moberly	Glenn Rushing	Morris Weintraub
Archie R. Moore	Mrs. Rutherford	Lynn Boyd Wells
Davis Moore	D. B. Saylor	Rodney Whitlow
Walter Moorman	LeRoy Saylor	G. F. Williamson
Fred H. Morgan	James J. Shannon	Charles W. Wirsch

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Resolved that the title thereof be as aforesaid.

Mr. Morgan moved that the vote by which said bill was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

The House then took up for consideration from the Orders of the Day a resolution of the following title, viz.:

H. Res. No. 1. A Resolution appropriating additional compensation for officers and employees of the House and Senate.

Said resolution is as follows, viz.:

Whereas, the General Assembly deems the compensation of the officers and employees of the Senate and the House of Representatives, as provided for in Chapter 88 of the Acts of the General Assembly of 1936, inadequate for the proper functioning of the business of the Senate and House of Representatives during the 1949 Extraordinary Session,

Now, therefore, be it resolved by the General Assembly of the Commonwealth of Kentucky:

That there is hereby appropriated from the Legislative Session Fund as additional compensation for the following officers and employees of the Senate and House of Representatives: Assistant Clerk, Enrolling Clerk, Sergeant-at-Arms, Doorkeeper, Cloakroom Keeper, Janitor and Pages, to that compensation as provided for in KRS 6.230 the sum of One Hundred Seventy-five ($175.00) Dollars per diem, effective beginning with the first day of the 1949 Extraordinary Session, for each body, for the duration of the 1949 Extraordinary Session.

That the aforesaid amount shall be pro-rated among the aforenamed constitutional officers and employees, according to the per diem set forth in KRS 6.230, and shall be by the Department of Finance charged to the account of the aforenamed officers and employees of the Senate and the House of Representatives on this basis.

That the Clerk of the Senate and the Clerk of the House of Representatives are directed to issue vouchers to the Commissioner of finance, who shall draw his warrant in favor of the Clerk of the Senate and the Clerk of the House of Representatives for the above mentioned amounts, and that the Clerk of the Senate and the Clerk of the House of Representatives are further directed to distribute the additional compensation to the above mentioned officers and employees as provided in KRS 6.230.

Whereas, it is necessary that this additional compensation be received by the officers and employees of the Extraordinary Session of March, 1949, in order to properly expedite the business of the Senate and the House of Representatives, an emergency is hereby declared to exist and this Resolution shall be effective from and after its passage and approval by the Governor of the Commonwealth of Kentucky.

Ordered that said resolution be read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said resolution be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said resolution having been dispensed with, said resolution was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said resolution in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	Ira W. Hulette	Lilburn S. Rogers
Jason Alford	Laban P. Jackson	Amos Runyan
Earl F. Ashcraft	Paul S. Jonas	Glenn Rushing
Bernhardt Bauer	L. H. Jones	Dr. K. N. Salyer
C. E. Baumgardner	Ercel Kozee	LeRoy Saylor
Fred Beshear	Mrs. J. T. Linton	James J. Shannon
Chas. J. Bronston	Harry K. Lowman	Paul E. Shannon
Mrs. Mary Burnett	W. E. McClure	James S. Shaw
Chas. W. Burnley	E. H. Martin	Harry Smith
Earl W. Christian	C. D. Moberly	John M. Spaulding
Robert Collins	Archie R. Moore	G. W. Steinford
Everett T. Cooper	Davis Moore	John M. Stumbo
Perry M. Cross	Walter Moorman	Albert Thomason
Horace T. Cull	Fred H. Morgan	G. C. Thornton
B. G. Davidson	E. C. Mullins	W. R. Tipton
Owen Deering	Stanley Murphy	Wilford S. Travis
Adron Doran	Joe E. Nunn	J. B. Veech
G. I. Drury	Harmon S. Overby	Lawrence Watts
Kermit Dwyer	H. M. Pewitt	Morris Weintraub
Otto W. Goff	J. H. Polsgrove	Lynn Boyd Wells
Henry C. Hale	L. W. Preston	Rodney Whitlow
C. J. Holsclaw	E. F. Prichard	G. F. Williamson
M. G. Howard	F. L. Robinson	Charles W. Wirsch

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Resolved that the title thereof be as aforesaid.

Mr. Morgan moved that the vote by which said resolution was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

The House then took up for consideration from the Orders of the Day a resolution of the following title, viz.:

H. Res. No. 2. A Resolution appropriating the sum of Seven Hundred Fifty ($750.00) Dollars for a contingent fund for the Clerk of the Senate, and aporpriating the sum of Seven Hundred Fifty ($750.00) Dollars for a contingent fund for the Clerk of the House.

Said resolution is as follows, viz.:

A Resolution appropriating the sum of Seven Hundred Fifty ($750.00) Dollars for a contingent Fund for the Clerk of the Senate, and appropriating the sum of Seven Hundred Fifty ($750.00) for a contingent Fund for the Clerk of the House.

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

That for the purpose of paying such expenses as the Chief Clerk of the Senate of Kentucky is directed to incur by the Senate of Kentucky there is set aside out of the appropriation made by Chapter 38 of the Acts of the 1946 Regular Session for legislative sessions a a contingent fund, the sum of Seven Hundred Fifty Dollars ($750.00) and for the purpose of paying the expenses incurred by the Chief Clerk of the House of Representatives, under the direction of the House of Representatives of the Commonwealth of Kentucky, there is hereby set aside out of the appropriation made by Chapter 38 of the acts of the 1946 Regular Session for legislative sessions as a contingent fund, the sum of Seven Hundred Fifty Dollars ($750.00). Said respective funds shall be paid

out on warrant of the Department of Finance on requisition of the Chief Clerks of the Senate and of the House of Representatives.

Whereas, it is necessary that these contingent funds for the Chief Clerks of the Senate and House of Representatives be immediately available, an emergency is hereby declared to exist and this Resolution shall be effective from and after its passage and approval by the Governor of the Commonwealth of Kentucky.

Ordered that said resolution be read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said resolution be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said resolution having been dispensed with, said resolution was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said resolution in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	Everett T. Cooper	M. G. Howard
Jason Alford	Perry M. Cross	Ira W. Hulette
Earl F. Ashcraft	Horace T. Cull	Laban P. Jackson
Bernhardt Bauer	B. G. Davidson	Paul S. Jonas
C. E. Baumgardner	Owen Deering	L. H. Jones
Fred Beshear	Adron Doran	Ercel Kozee
Chas. J. Bronston	G. I. Drury	Mrs. J. T. Linton
Mrs. Mary Burnett	Kermit Dwyer	Harry K. Lowman
Chas. W. Burnley	Otto W. Goff	W. E. McClure
Earl W. Christian	Henry C. Hale	E. H. Martin
Robert Collins	C. J. Holsclaw	C. D. Moberly

Archie R. Moore	F. L. Robinson	John M. Stumbo
Davis Moore	Lilburn S. Rogers	Albert Thomason
Walter Moorman	Amos Runyan	G. C. Thornton
Fred H. Morgan	Glenn Rushing	Wilford S. Travis
E. C. Mullins	Dr. K. N. Salyer	J. B. Veech
Stanley Murphy	LeRoy Saylor	Lawrence Watts
Joe E. Nunn	James J. Shannon	Morris Weintraub
Harmon S. Overby	Paul E. Shannon	Lynn Boyd Wells
H. M. Pewitt	James S. Shaw	Rodney Whitlow
J. H. Polsgrove	Harry Smith	G. F. Williamson
L. W. Preston	John M. Spaulding	Charles W. Wirsch
E. F. Prichard	G. W. Steinford	—68

Resolved that the title thereof be as aforesaid.

Mr. Morgan moved that the vote by which said resolution was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

Mr. Hubbard moved that the rules be suspended and the privilege of the floor extended to Mrs. Bonnie Ayres and Mr. Chadman Perry.

Said motion was unanimously agreed to.

Mr. Morgan moved that the rules be suspended and the privilege of the floor extended to Mrs. Carey E. Clubb and Mrs. Bernhardt Bauer.

Said motion was unanimously agreed to.

Mr. Runyan moved that the rules be suspended and the privilege of the floor extended to Mr. John Milkovitch, and the Reverend Robert Insko, pastor of the Episcopal Church, of Pikeville, Ky.

Said motion was unanimously agreed to.

Mrs. Rutherford moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. Lawrence Price.

Said motion was unanimously agreed to.

Mr. Jackson moved that the rules be suspended and the privilege of the floor extended to Mr. Richard Greenwell.

Said motion was unanimously agreed to.

Mr. Thornton moved that the rules be suspended and the privilege of the floor extended to Judge Howard Ellis and Messrs. Harry Marston and L. Green.

Said motion was unanimously agreed to.

Mr. Goff moved that the rules be suspended and the privilege of the floor extended to Mr. Travis Bryant.

Said motion was unanimously agreed to.

Mr. Clyde S. Howard moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. Raley, of Shepherdsville, Ky.

Said motion was unanimously agreed to.

Mr. Burnley moved that the rules be suspended and the privilege of the floor extended to Mr. John Kirksey, County Attorney of McCracken County, and Mr. Luther Draper.

Said motion was unanimously agreed to.

Mr. Travis moved that the rules be suspended and the privilege of the floor extended to Mr. Weldon Jones.

Said motion was unanimously agreed to.

Mr. Mullins moved that the rules be suspended for the purpose of reciting a poem.

Said motion was unanimously agreed to.

Mr. Morgan moved that said poem be spread at length upon the Journal.

Said motion was agreed to.

Said poem is as follows, viz.:

EXTRAORDINARY SESSION
Of The
General Assembly of Kentucky (1949)
By
E. C. Mullins, Lincoln 80

From the Executive Chamber on Capitol Hill,
Came the Governor's urgent call
For the loyal crew of the "Legislative Mill"
To assemble, post-haste, one and all,
To start the wheels rolling to grind the grist
From legislative grain in the till-
Education, Hospitals, Assessments to assist,
And other pressing needs to fill.

To overflowing hoppers of the legislative grind,
During the session of Forty-Eight,
A thousand "measures" of wheat were consigned
From the grain-laden fields of the State.
The burrs of the legislative mill ground slow,
But ground exceedingly fine;
Though many measures through the mill did go,
Much grist was left to grind.

And, so, we're back at the mill once more
As the wheels start spinning around,
The chaff and the cheat to cast out before
The good grain can be ground
Into "flour" to feed the mentally ill,

Increase the "bread" of Education.
In R.E.A. new life to instill
And sift out the "tares" of Taxation.

Now, all hands 'round, with a "yo-heave-ho!",
Let's set to work with a will,
That finely ground grist from the mill may flow
These Emergency Orders to fill.
While the Governor leads our Legislative Crew
In the task that must be done,
Let each loyal member to his trust stand true
Till the work is all well done.

Mr. Morgan moved that the House do now adjourn to meet again at 11 o'clock, a.m., Tuesday, March 8, 1949.

Said motion was agreed to.

And then the House adjourned.

TUESDAY, MARCH 8, 1949

The House convened and was called to order by the Honorable T. Herbert Tinsley, Speaker.

The House was opened with prayer by the Reverend Charles W. Owens, pastor of the South Frankfort Presbyterian Church, of Frankfort, Kentucky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams	Mrs. Mary Burnett	Horace T. Cull
Jason Alford	Chas. W. Burnley	B. G. Davidson
Earl F. Ashcraft	Paul Carter	Owen Deering
Sidney Baer	Earl W. Christian	Adron Doran
C. E. Baumgardner	Robert Collins	G. I. Drury
Fred Beshear	Everett T. Cooper	Kermit Dwyer
Chas. J. Bronston	Perry M. Cross	Henry J. Giles

Otto W. Goff	C. D. Moberly	Mrs. S. Rutherford
Henry C. Hale	Archie R. Moore	LeRoy Saylor
James P. Hanratty	Davis Moore	James J. Shannon
E. R. Hilton	Walter Moorman	Paul E. Shannon
C. J. Holsclaw	Fred H. Morgan	James S. Shaw
Richard R. Houpt	E. C. Mullins	Harry Smith
Clyde S. Howard	Joe E. Nunn	John M. Spaulding
M. G. Howard	H. S. Overby	G. W. Steinford
Ira W. Hulette	H. C. Patterson	John M. Stumbo
Laban P. Jackson	H. M. Pewitt	G. C. Thornton
Paul S. Jonas	J. H. Polsgrove	W. R. Tipton
L. H. Jones	L. W. Preston	Wilford S. Travis
Ercel Kozee	E. F. Prichard	Lawrence Watts
Mrs. J. T. Linton	Ottis Roberts	Morris Weintraub
Harry K. Lowman	F. L. Freeman	Lynn Boyd Wells
W. E. McClure	Lilburn S. Rogers	Rodney Whitlow
F. G. Marquette	Amos Runyan	G. F. Williamson
E. H. Martin	Glenn Rushing	Charles W. Wirsch

Mr. Burnley moved that the reading of the Journal of the proceedings of Monday, March 7, 1949, be dispensed with and the same be approved.

Said motion was agreed to.

Mr. Morgan moved that the Chief Clerk of the House be instructed to have printed two thousand copies of House bills of the following titles, viz.:

H. B. No. 2 An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and making an appropriation for the purpose.

H. B. No. 3. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and to the office of county tax commissioner and making an appropriation for the purpose.

H. B. No. 4. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts,

H. B. No. 5. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and providing, among other things, for emergency assessments and reappraisals of property for taxation and making an appropriation for the purpose.

H. B. No. 6. An Act relating to the distribution of the common school equalization fund.

H. B. No. 7. An Act relating to the subject of revenue and finance of school districts covering in detail phases of the levy of school taxes, school budgets and the furnishing of tax assessment information, but also embracing other phases of the subject.

Said motion was agreed to.

A bill of the following title was introduced, viz.:

By Mr. Maurice G. Howard.

H. B. No. 12. An Act relating to the exemption of a certain portion of real estate taxes provided that such real estate is occupied by the owner thereof as a home.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

1. Any person residing on real estate in Kentucky as the owner thereof and occupying the same as a home shall assess the same for a valuation of not less than $100 and pay the rate of taxation provided by law thereon and shall assess said property at its fair cash value.

2. Any assessment in excess of $100 to $2,500 shall be exempt from taxation.

3. Any assessment in excess of $2,500 shall be subject to taxation as provided by law.

4. All laws or parts of laws in conflict herewith are hereby repealed.

5. This Act shall become effective January 1, 1950.

Ordered that said bill be printed and referred to the Committee on Rules.

The Chief Clerk produced and read the following report from the Statute Revision Commission covering the proposed ad valorem tax system legislation, viz.:

REPORT

of the

STATUTE REVISION COMMISSION TO THE GENERAL ASSEMBLY OF KENTUCKY

In Extraordinary Session (1949)

Covering

PROPOSED AD VALOREM TAX SYSTEM LEGISLATION

This report, submitted in accordance with the request set forth in resolutions of the Senate and House of Representatives, consists of the following parts:

PART ONE—General summary of four proposed bills. (This embraces the first four pages of the report.)

PART TWO—Detailed comparison of and comment on statute sections proposed to be specifically amended or repealed by the bills. There is a separate page for each statute section affected, and the pages are arranged in the numerical order of the statute section numbers, rather than in the order in which the sections appear in the four bills. (This embraces all of the report except the first four pages and the last page.)

PART THREE—Comment with respect to statutes that may be impliedly amended or repealed. (This embraces the last page of the report.)

The draftsmanship of the bills covered in this report is excellent, and it is obvious that every effort was made to specifically amend or repeal every statute section that might be affected. Some minor defects have been discovered, but generally the bills are in exceptionally good form.

It is hoped that the members of the General Assembly will forgive any errors that may appear in this report, taking into consideration the time limitations involved.

GENERAL SUMMARY OF

Senate Bill No. 1 House Bill No. 4

The main result of this bill would be to so adjust the tax calendar that beginning with 1951 there would be only a period of one year between the date as of which most types of property are assessed and the date on which the taxes based on that assessment date will become delinquent. Under the present law, the taxes for a fiscal year beginning on July 1 of a particular year are based on the assessment made as of July 1 (of January 1 in the case of intangibles) of the previous year, and the tax does not become delinquent until March 1 of the following year. Under this bill, most property will be assessed as of January 1 immediately preceding the commencement of the fiscal year, and the tax will become delinquent on January 1 following. However, money in hand, bank deposits, and unmanufactured tobacco will be assessed as of September 1 preceding the beginning of the fiscal year, and distilled spirits in bonded warehouses will be assessed as of September 1 following the beginning of the fiscal year.

In working out the adjustment in the tax calendar, an assessment date in 1950 will be omitted. This is because the 1949 assessment date will be for the 1950-1951 fiscal year tax levy, and the new 1951 assessment date will be for the 1951-1952 fiscal year tax levy.

Miscellaneous changes would be made in reporting dates and listing periods in order to fit the new calendar.

Tax exempt real estate will be required to be listed, for record purposes.

The tax on distilled spirits in bonded warehouses will bear interest much sooner than the present law, and a clari-

fication is made as to which fiscal year tax rate applies. (See comment on 132.160)

Reports of conveyances by the county clerk to the tax commissioner will be required to be made on a monthly instead of an annual basis.

The session of the boards of supervisors will be reduced in length, but the per diem will be increased in most counties.

Notice of the statutory inspection period will be required to be posted and published, even when the period is held at the regular time. The present law requires notice only when held at a special time.

The bill makes some changes in the due date and delinquency date of omitted tax bills, and the penalty thereon.

The bill makes clear that tangible personalty of banks is subject to the regular local tax rates.

There appear to be some minor errors in the amendments to 136.280 and 136.290, which are pointed out in the comment on those sections.

The bill does not carry an emergency clause, so it will take effect ninety days after the close of the session, with the exception of sections 10, 11 and 17, which will not become operative until January 1, 1950.

There is an ambiguity in the amendment to 132.160 which could be removed by making the correction suggested in the comment on that section.

GENERAL SUMMARY OF

Senate Bill No. 3 House Bill No. 2

This bill deals with a number of miscellaneous subjects, which may be enumerated as follows:

1. Information to be given in listing property.

2. Handling of omitted property, including voluntary listing, involuntary assessment, penalties and interest, procedure where taxpayer fails or refuses to list, and issuance of omitted property tax bills.

3. Reassessment of accounts receivable, notes, stocks and bonds.

4. Criminal penalties applicable to taxpayers, tax commissioners and county clerks.

5. Powers of county board of supervisors, and appeals to and from the board. Also payment of tax pending appeal, on uncontested part of assessment.

6. Correction of tax rolls and making of recapitulation after adjournment of county board of supervisors.

7. Compensation of county clerk for services in connection with work of board of supervisors.

8. Certification of assessment, by Tax Commission to local officials.

9. Time of making local tax levy.

10. Tax bill forms.

Some change probably should be made, for the purpose of clarification and to supply an omission, in the part of this bill that amends 133.120, (see comment on 133.120).

The bill carries an appropriation of $150,000 to the Department of Revenue, to be available during the balance of the concurrent fiscal year and during the 1950-1951 fiscal year, for administration of the tax assessment laws.

The bill does not carry an emergency clause, and five of the sections will not become operative until January 1, 1950.

GENERAL SUMMARY OF
Senate Bill No. 4 House Bill No. 3

This bill relates primarily to the county tax commissioner. It makes changes with respect to term of office; examination and qualifications for office; bond; period during which the tax commissioner is to engage in his duties and keep his office open; duties in assessing property and in connection with hearings by the county board of supervisors and Kentucky Tax Commission; method of assessing the property owned by the tax commissioner and his deputies; compensation of the tax commissioner; allowances for deputy hire and for office expenses; authority to hire deputies and incur expenses; advancements against current expenses; reports of real estate sales; and the making and filing of recapitula-

tions. The nature of these changes is set forth in the comments on the individual sections in Part Two of this report.

A new requirement is added with respect to the tax commissioner being present when safety deposit boxes are opened following the death of the owner.

A minor corrective change is made with respect to the taxpayer's oath on listing his property.

A change is made in the penalty for failing to list property.

The bill also makes some changes in the provisions with respect to notice to the taxpayer of an increase in assessment or the assessment of unlisted property.

The bill carries an appropriation of $135,000 for the fiscal year 1949-1950, to meet the additional compensation and expense allowances for county tax commissioners that will be payable beginning in 1950.

Tax commissioners now in office will not be affected during the balance of their terms.

There is an emergency clause which will make part of the bill effective at once, while the rest of the bill will become operative on January 1, 1950. The major provisions that will take effect immediately are the appropriation clause and the section relating to the examination and certification of candidates for the office of tax commissioner.

GENERAL SUMMARY OF
Senate Bill No. 6 House Bill No. 5

This bill deals with the following subjects:

1. Adoption by cities of the county assessment valuation, assessment date, tax levy date, and fiscal year.

2. Emergency assessment of the property of a taxing district, where there has been no regular assessment, or the assessment records have been lost or destroyed, or complaint by property owners, or investigation by Department of Revenue discloses that assessment is grossly inequitable or fiscally feasible.

3. The furnishings of personnel and financial asssitance and the prescribing of methods and specifications, for reappraisal of the property within a county.

4. Membership and time of appointment of the county board of supervisors.

5. Policy of the state that increased property valuations not be used as a means of increasing over-all local revenue.

The bill carries an appropriation of $150,000 to the Department of Revenue, to be available during the current fiscal year and during the 1950-1951 fiscal year, for administration of the Act.

The bill does not carry an emergency clause. The provisions as to appointment and membership of the county board of supervisors will not take effect until January 1, 1951.

A detailed explanation of the bill is contained in the comments on the individual sections in Part Two of this report.

H. B. 4, Section 1

S. B. 1, Section 1

132.030 [4019a-1; 4019a-2] Bank deposits tax. (1) Every person having, on July 1, 1949 or on September 1 of any year thereafter a deposit in any bank, trust company or combined bank and trust company organized under the laws of this state, or in any national bank of this state, shall pay an annual tax to the state equal to one-tenth of one percent upon the amount of the deposit, and no deduction therefrom shall be made for any indebtedness. The tax shall be paid to the Department of Revenue by the bank or company with which the deposit is made, as the agent of the depositor, on or before September 1, 1949 and thereafter on or before November 1 next following the date of the report provided for in KRS 132.040.

(2) No other tax shall be assessed by the state or any county, city or other taxing district on such deposits or against the depositor on account of such deposits.

COMMENT

The amendments to this section would change the date of assessment for domestic bank deposits from July 1 to September 1, beginning in 1950, and the date for paying the tax on such deposits from September 1 to November 1, also beginning in 1950. The new assessment date would conform to the proposed new assessment date for money in hand and money on deposit in out-of-state banks (see 132.220). The changes of wording in the middle part of the section appear to make the language of the section more accurate, and do not seem to change the meaning or effect of the section.

H. B. 4, Section 2
S. B. 1, Section 2

132.040 [4019a-3; 4019a-4] Banks to report and pay tax on deposits; penalty for failure. (1) Each bank, trust company, combined bank and trust company and national bank doing business in this state shall file with the Department of Revenue on or before July 21, 1949 and thereafter on or before September 21 of each year, a report setting forth the total amount of its deposits as of the preceding July 1, 1949 and thereafter as of the preceding September 1 that would be taxable in the name of the depositor under the laws of this state, and shall, on or before September 1, 1949 and thereafter on or before November 1 of each year, pay to the department one-tenth of one percent of the amount of such deposits, and may charge to and deduct from the deposit of each depositor the amount of the tax so paid on his behalf. A lien is hereby given to the banks and trust companies on the funds belonging to the respective depositors on which the tax has been so paid. Any claim for taxes against the depositor by the bank or trust company paying the taxes shall be asserted within six months after the payment of the taxes to the department, and all claims or liens therefor shall be thereafter barred.

(2) Each bank or trust company that willfully fails to make the returns or to pay the taxes on behalf of its depositors shall forfeit to the state an amount equal to one-tenth of one percent of such deposits for each month's delay in filing

the return or in paying the tax. The tax and forfeitures may be recovered in an action commenced by the county attorney in the county court of the county in which the bank or trust company is located, but if the Department of Revenue or the court in which the action is heard becomes satisfied that the failure was not willful, the department or the court may waive any part or all of the penalty.

COMMENT

The assessment and payment dates for the bank deposits' tax are changed here to conform to the proposed change in 132.030. Also the date for reporting the amount of deposits is advanced from July 21 to September 21, to adjust with the other dates. The omission of the date, in the sentence relating to liens, does not seem to affect the meaning, since the lien is given only on the money on which the tax is paid, which necessarily means the money on deposit on the assessment date.

H. B. 4, Section 3
S. B. 1, Section 3

132.050 [4042-1] Brokers' accounts receivable tax. An annual tax at the rate of ten cents on each one hundred dollars of the fair cash value, based upon the assessed value as of January 1, 1948, January 1, 1949, January 1, 1951 and on January 1 of each year thereafter, of all items of direct or contingent indebtedness of customers to brokers making purchases or sales of securities for them in margin transactions shall be paid by such brokers. This tax shall be for state purposes only, and in lieu of all other advalorem taxes by the state or by any county, city or other taxing ditrict on such indebtedness to brokers. The assessment, equalization and collection of the tax shall be governed by the general laws applicable to intangible personal property other than that referred to in KRS 132.060. (1948, c. 95, § 2; effective June 17, 1948)

COMMENT

The change here is to omit January 1, 1950, as an assessment date for broker's accounts receivable. The result is

that the tax levies for the fiscal years beginning with the 1951-1952 fiscal year will be based on the assessment of the immediately preceding January instead of the second preceding January. The omission of the words "the date thereof" is proper because those words are unnecessary, since the assessment date is specified in this section.

H. B. 4, Section 4
S. B. 1, Section 4

132.060 [4042-2] Marginal accounts tax; brokers' reports to department. (1) Every broker maintaining an office or place of business in this state for the conduct of business in this state for the conduct of the business of buying or selling stocks, bonds or other securities for customers in margin transactions shall report to the Department of Revenue as of July 1, 1949, January 1, 1951 and January 1 of each year thereafter the aggregate amount, with an accurate description and the market value, of all such securities then held or carried by such broker for each office or place of business in the state for resident customers, which report shall be filed with the department on or before October 1, 1949, March 1, 1951 and March 1 of each year thereafter.

(2) If the broker has doubt as to whether or not a customer is a resident of this state, he may, on or before making the required report, call upon the customer to submit an affidavit upon a form to be prescribed by the department, stating the facts relied upon to establish his nonresidence. The broker may then report to the department the name and post office address of such customer and the information as to securities held or carried for him, and file therewith the customer's affidavit. The broker shall then be relieved from making any further report and from collecting or paying any taxes for the customer.

(3) If the customer fails or refuses to furnish the affidavit required by the broker, the broker shall report and pay the tax for the customer, who shall then have no claim against the broker because of the payment of the tax charged to the customer's account.

COMMENT

Here the assessment date for securities held by brokers for customers in margin transactions is advanced from July 1 to January 1, omitting an assessment date in 1950, and the date for reporting the securities on hand is advanced from October 1 to March 1, also omitting 1950. The year 1950 is omitted because, under 132.080, the tax is payable within 30 days after the Department of Revenue submits the tax bill, and if there was an assessment made in January, 1950, as well as in July, 1949, the broker would pay a tax twice during the 1949-1950 fiscal year. The new assessment date here is the same as the new date proposed for property generally.

H. B. 4, Section 5
S. B. 1, Section 5

132.160 [4110] Taxes on distilled spirits on which Federal tax has not been paid or is not due; when due; removal of spirits; interest. (1) State and local tax rates prevailing on other tangible personal property and imposed as provided in KRS 132.150 for the fiscal year in which the assessment date for distilled spirits falls, shall be applied to the assessment of distilled spirits made as of such assessment date. The tax thus determined shall bear interest at six per cent annually from March 1 following the assessment date until it is due, provided that beginning with the assessment made as of September 1, 1950 and annually thereafter the interest shall begin accruing on January 2 following the assessment date. The taxes shall become due on the second day of January, May and September next after the Federal tax becomes due or is paid, or when the spirits are removed from the warehouse for transfer in bond out of this state, and delinquent fifteen days thereafter.

(2) The taxes shall not become due by reason of a mere removal of the spirits from one bonded warehouse to another bonded warehouse within this state, but in that event the owner or proprietor from whose warehouse the spirits are moved shall execute a bond, with good and sufficient surety, conditioned upon the payment of all taxes that have accrued

upon the spirits, prior to removal, to the county, city or other taxing district from which the spirits are moved. The bond shall be in an amount sufficient to protect the county, city or taxing district and shall be approved by the county judge for the county, the mayor for the city, the superintendent of any school district involved and by the person whose duty it is to collect taxes for any other taxing district. Prior to the removal of any spirits the owner or proprietor from whose warehouse they are to be removed shall give written notice of such intention to the county, city or taxing district, addressed to the officer thereof above mentioned, and stating the quantity of spirits to be moved and the name and address of the warehouse to which they are to be taken. After the spirits are moved, the owner or proprietor shall notify the same officers of the county, city or taxing district of the amount of accrued taxes on the spirits together with interest on the taxes. After any spirits have once been moved as provided in this section and are moved again, all taxes that have accrued thereon up to the time of the second removal shall immediately become due and payable to any county, city or taxing district to which any taxes have accrued.

COMMENT (132.160)

Under the proposed amendment here to 132.160, it is made clear that the tax rate to be applied to the assessment of distilled spirits is the rate levied for the fiscal year beginning July 1 preceding the assessment date. The present 132.150, in providing that the rate shall be the "prevailing rate," may have the same meaning, but it is not clear.

The present law (subsection (3) of 132.160) provides that the tax on each year's assessment shall bear legal interest until paid. This section does not state when the interest commences to run, but under the present law it has been ruled that the interest commences to run on the second succeeding March 1 following the assessment date. Under the proposed amendment, the interest upon the assessment of September 1, 1949, will begin to run on March 1 immediately following the assessment date, which has the effect of imposing interest one year sooner than under the present law.

On the assessments beginning with September 1, 1950, interest will commence to run on January 2 following the assessment date, which is fourteen months sooner than under the present law.

It is not clear whether the statement in the proposed amendment that interest shall commence running from March 1 following the assessment date will apply only to the assessment of 1949 or whether it may also apply to prior assessment dates; nor is it clear whether the provision that the tax rate shall be the rate for the year in which the assessment date falls applies to any assessment date occurring prior to the effective date of the bill, upon which the tax has not been paid.

The inserted phrase relative to delinquency conforms to the provisions of the present 132.180.

Under the present law the sheriff must approve the bond for taxes on behalf of the school district. The proposed amendment would substitute the school superintendent as the approving officer.

There is a discrepency of one day, as to due dates, between this section and 132.170; however, this discrepency exists in the present law.

The new language inserted in this section might be susceptible to the construction that it repeals part of the provisions of 132.150, although this does not seem to be the intention. It would be better to strike the words "prevailing on other personal property and" from the first sentence of 132.160 as proposed to be amended.

H. B. 4, Section 6
S. B. 1, Section 6

132.215 Right to receive income; basis of assessment; rate of tax; retrospective assessment. (1) To the extent that the present right to receive income for the period of a life or lives, or other indeterminate period, may be held to be subject to assessment and taxation, the sole basis of the assessment value shall be the fair cash value estimated at the price that the particular right to receive income in ques-

tion would bring at a fair voluntary sale. The value of such a right determined on the assumption that the recipient of such income will live to some future date determined by reference to a Mortality Table shall not be substituted for the fair cash value estimated at the price that the particular right to receive income will bring at a fair voluntary sale. No tax assessor, county board of supervisors, state tax commissioner, court or other person authorized to determine values for the purpose of assessment, shall receive or consider evidence of, or determine the assessment value by the use of Mortality Tables to estimate the period during which said right to receive income will be enjoyed.

(2) To the extent that a present right to receive income from any source for a life or lives or other indeterminate period, including the right to receive installment payments, even though for a determinate period, under the terms of a life insurance policy, payable by reason of the death of the insured, may be held to be subject to assessment for ad valorem taxes, the owner or person enjoying such right on July 1, 1948 and 1949, January 1, 1951 and of each year thereafter shall pay a tax to the state of five cents upon each one hundred dollars of the fair cash value of his right on the assessment date, estimated at the price such right would bring at a fair voluntary sale. No other tax shall be assessed by the state or by any county, city, school district, or other taxing district on any such right, or against the holder of any such right on account thereof.

(3) No action nor proceeding shall be commenced or maintained to assess for taxation for any period prior to July 1, 1946, for ad valorem tax purposes, the present value of the right to receive future income for a life or lives, or other indeterminate period, including the right to receive installment payments, even though for a determinate period, under the terms of a life insurance policy, payable by reason of the death of the insured, if such right has been listed for taxation as of July 1, 1946. (1946, c. 39)

COMMENT

The only change here is to change the assessment date to conform to the proposed new date for property generally.

An assessment date in the year 1950 is omitted for the reason stated in the comment on 132.050.

H. B. 4, Section 7
S. B. 1, Section 7

132.220 [4024; 4025; 4042a-13; 4049; 4052] Date of assessment of property; when, where and by whom listed; in whose name assessed. (1) Deposits belonging to a resident of Kentucky in any national bank not of this state or in any bank, trust company or combined bank and trust company not organized under the laws of this state and unmanufactured tobacco insofar as it is subject to taxation by KRS 132.190 and 132.200 shall be listed, assessed and valued as of July 1, 1949 and as of September 1 of each year thereafter. Money in hand shall be listed, assessed and valued as of January 1, 1949 and as of September 1 of each year thereafter. Shares of stock, notes, bonds, accounts and other credits, whether secured by mortgage, pledged or otherwise, or unsecured, and all interest in such property, unless otherwise provided by law shall be listed, assessed and valued as of the beginning of business on January 1, 1949, January 1, 1951 and January 1 of each year thereafter. All other taxable property and all interest in other taxable property, unless otherwise specifically provided by law, shall be listed, assessed and valued as of July 1, 1949, January 1, 1951, and January 1 of each year thereafter. It shall be the duty of all persons owning or having an interest in any property taxable in this state to list or have listed such property with the county tax commissioner of the county where it is located, between July 1 and September 1 in the year 1949, and between January 1 and March 1 in the year 1951 and each year thereafter, except as otherwise provided by law. All persons in whose name property is properly assessed shall remain bound for the tax, notwithstanding they may have sold or parted with it.

(2) Any taxpayer who has a reasonable excuse for not listing his property before the county tax commissioner or his deputy may appear before any person authorized to administer an oath and make the necessary affidavit required by the schedule as to the value of his property and may then

return the schedule to the county tax commissioner. This shall be a compliance with the law in his particular case.

(3) Real property or any interest therein shall be listed in the taxing district where it is located, by the owner of the first freehold estate therein, and it shall be assessed without reference to conflicting title. If the owner fails to list the property, the county tax commissioner shall nevertheless assess it. The county tax commissioner may swear witnesses in order to ascertain the person in whose name to make the list.

(4) Real property shall be assessed in the name of the owner, if ascertainable by the tax commissioner, otherwise in the name of the occupant, if ascertainable, and otherwise to "Unknown owner." The undivided real estate of any deceased person may be assessed to the heirs of such person without designating them by name. (1942, c. 131, §§ 7, 32; 1948, c. 95, § 3, effective June 17, 1948)

(5) Beginning in the year 1951, all real property exempt from taxation by section 170 of the Constitution shall be listed with the county tax commissioner in the same manner and at the same time as taxable real property. The county tax commissioner shall maintain an inventory record of such tax exempt property, but such property shall not be placed on the tax rolls.

COMMENT (132.220)

In this section the assessment dates for the following classes of property are changed as follows:

Deposits in out-of-state banks, moved ahead from July 1 to September 1.

Unmanufactured tobacco, so far as taxable, moved ahead from July 1 to September 1.

Money in hand, moved ahead from January 1, to September 1.

Intangible property generally, moved ahead one year from January 1 to the following January 1.

Other property, moved ahead from July 1 to January 1.

An assessment in the year 1950 is omitted for miscellaneous intangibles and for property generally with the result stated in the comment on 132.050.

Under the present law the taxpayer is to list his property between July 1 and September 1. The proposed amendment would make the listing period from January 1 to March 1 in order to conform to the new proposed assessment date.

The new subsection (2) inserted here was taken from the present subsection (6) of 132.450, without change in wording.

The new subsection (5) inserted here is not in the present law. Its apparent purpose is to enable a complete record of real property to be maintained.

H. B. 2, Section 1
S. B. 3, Section 1

132.230 [4056] Information to be given in listing property for taxation. (1) Every person listing his property with the county tax commissioner shall state:

(a) Each separate tract of land, with the number of acres in each tract; the value per acre; each of the improvements thereon; the name of the nearest resident thereto; where located, giving the election precinct in which it is located; the number of each city lot and the improvements thereon, in what city, on which street, the value of each, and the value of the improvements thereon to the extent that they enhance the value of each lots; whether there is any land adjoining his owned by a nonresident of the county or state, giving the name and place of residence of any such owner if known;

(b) The number of livestock, their type, species and value;

(c) All other property including the number, denomination and fair cash value of all bonds subject to taxation owned by him and the value thereof on January 1 of the year for which the assessment is made, unless otherwise provided by law; and

(d) Such other facts as may be required in the blanks provided.

(2) An error or informality in the description or location of the property, or in the name of the owner or person assessed, shall not invalidate the assessment if the property

can with reasonable certainty be located or identified from the description given, in which case the collector may receive the taxes and by his receipt correct the error or informality. (1948, c. 95, § 4; effective June 17, 1948)

COMMENT

The only material changes here seem to be the adding of the requirement to Paragraph (a) that each improvement on land be listed, and the making of a separate paragraph out of the last sentence of the present paragraph (d). This last change makes it clear that the duty of the taxpayer to give such facts as may be required applies to the listing generally, and not merely to the listing of bonds.

H. B. 5, Section 6
S. B. 6, Section 6

132.250 (Repealed.)

COMMENT

The purpose of the section here proposed to be repealed probably is sufficiently accomplished by the provisions of 132.220, which requires that every owner of taxable property list it in the proper county, and by 132.290, which provides a civil penalty for failing to comply with 132.220.

H. B. 4, Section 8
S. B. 1, Section 8

132.260 [4777a-1; 4777a-2; 4777a-3; 4777a-5] Reporting on property held in storage. (1) Every warehouse company and every person furnishing storage for personal property shall, by August 1, 1949, February 1, 1951 and February 1 of each year thereafter, make a report to the county tax commissioner, giving, as far as possible, accurate and complete information as to all property held by them on July 1, 1949, January 1, 1951, and January 1 of each year thereafter, respectively, and the names and residences of the owners of all property so held on that date.

(2) The report shall be made in accordance with the form prescribed by the Department of Revenue and shall be

signed and verified by the chief officer or person in charge of the business.

(3) The county tax commissioner or a representative of the Department of Revenue may make a personal inspection and investigation of the property held in storage. No person in charge of such business shall refuse to permit the inspection and investigation.

COMMENT

Here the assessment date for property in storage is moved ahead from July 1 to January 1, omitting 1950, and the reporting date is moved ahead from August 1 to February 1 in order to conform to the new assessment date. The omitted language with reference to the form of the report and the preparation of blanks appears to be adequately covered by subsection (2) of the section as revised.

H. B. 4, Section 9
S. B. 1, Section 9

132.270 [4057] Listing of property held in pawn. Every person engaged in the business of receiving property in pledge or as security for money or other things advanced to pawners or pledgers shall return, under oath, the fair cash value of all property so pledged and held on July 1, 1949, except that all intangible property referred to in KRS 132.220 so pledged and held shall be reported and valued as of January 1, 1949; and thereafter beginning with the year 1951 all property so pledged and held shall be reported and valued as of January 1 of each year. Taxes shall be assessed on the value of such property to the person holding it as on other property owned by him and he shall have a lien on the property to secure the amount of tax due. (1948, c. 95, § 5; effective June 17, 1948)

COMMENT

In this section the assessment dates for property held in pawn are changed to conform to the assessment date for other property as indicated in 132.220. The substitution of

the word "due" for the word "paid," in the sentence relating to lien, appears merely to make the wording more accurate.

H. B. 5, Section 1
S. B. 6, Section 1

132.285 City may adopt county assessment. Any city may by ordinance elect to use the annual county assessment for property situated within such city as a basis of ad valorem tax levies ordered or approved by the legislative body of the city. In such event the assessment as finally determined for county tax purposes shall serve as a basis of all city levies for the fiscal year commencing after the county assessment date. Notwithstanding any statutory provisions to the contrary, the assessment date, the time specified for fixing the city tax rate, and the fiscal year for such city may conform to the corresponding dates for the county and the city may, by ordinance abolish any office connected with city assessment and equalization; except that in the case of a city assessor who is elected by the qualified voters of the city, the office may not be abolished before the end of the term of such assessor. Any city which elects to use the county assessment shall have access to the assessment records as soon as completed or may obtain from the county court clerk a certified copy of that portion of the records which represents the assessment or property within such city by paying the reasonable cost thereof. Once any city elects to use the county assessment, such action cannot be revoked without notice to the Department of Revenue six months prior to the next date as of which property is assessed for state and county taxes. (1942, c. 131, § 25)

COMMENT

The amendments to this section make two material changes in the law permitting cities to adopt the county assessment. The first change is to authorize the city to adopt the county assessment date, levy date, and fiscal year, and to abolish all city offices connected with assessment or equalization, with protection to an elected city assessor then in office. It is possible that such an adoption by a city could cause

complications with respect to due dates and delinquency dates for city taxes, and this would have to be considered by the city legislative body in determining whether to make the adoption. The second change is to provide that a city may not revoke its adoption of the county assessment without notice to the Department of Revenue six months prior to the next county assessment date; however, notice does not seem to be required in order for the city to revoke its adoption of the county assessment date, levy date, or fiscal year.

H. B. 2, Section 2
S. B. 3, Section 2

132.290 [4019a-12; 4021; 4149b6] Period within which omitted property may be assessed retrocatively; penalties and interest. (1) Any property which has not been listed for taxation, for any year in which it was taxable, by the time the board of supervisors completes its work for that year shall be deemed omitted property.

(2) Omitted property consisting of money in hand, notes, bonds, shares of stock, accounts or other credits, secured or unsecured may be assessed retroactively, either voluntarily or by action, at any time within ten years from the date when it becomes omitted. All other omitted property property may be assessed retroactively in the manner provided by law at any time within five years from the date when it becomes omitted, but the lien thereby accruing on any such property except real property shall not prejudice the right of bona fide purchasers acquired in the meantime.

(3) All omitted property that should have been assessed prior to July 1, 1949, shall be subject to the same penalties and rate of interest as provided by law for the years when the property was not assessed. All omitted property that should have been assessed as of or subsequent to July 1, 1949, shall be subject to a penalty of ten per cent of the amount of the taxes, and interest at one per cent per month from the date when the taxes would have become delinquent had the property been listed as required by law, until the date the tax bill is prepared in accordance with KRS 133.230. When the property is assessed retroactively by action prose-

cuted in the manner provided by KRS 132.330 and 132.340, an additional penalty of twenty per cent of the amount of the original tax, interest and penalty shall be collected for the purpose provided in KRS 134.400 and paid into the State Treasury. All other penalties and interest shall be distributed in the same manner as the tax.

NOTE: The customary interlining is not followed here due to the change in position of parts of the present law which are retained in the amended law. Deletions of the present laws are indicated at the left by circling and the new language in the amended law is noted at the right by underlining.

COMMENT (132.290)

The amendment here seems to make the following changes in the present law:

1. It makes clear that property is deemed to be omitted if it has not been listed by the time the board of supervisors adjourns. The present law so states as to property other than intangible property, but contains no special provision as to when intangible property is deemed omitted.

2. Under the present law omitted intangible property is subject to a penalty of 100 per cent, together with interest from the date the tax should have been paid. The amendment reduces the penalty to 10 per cent, and fixes interest at 1 per cent per month from the date the tax would have become delinquent had the property been regularly listed. The new penalty and interest provisions apply only to property omitted from assessment on or after July 1, 1949.

3. Under the present law, omitted property other than intangible property is subject to a penalty of 6 per cent and interest at the rate of 12 per cent per annum beginning on July 1 following the date when the tax normally would have become delinquent. The amended law provides for the same penalty and interest as noted above for intangible property. The new penalty will begin to apply at the same time as the new penalty for intangibles.

4. The present law provides that the lien accruing on property other than intangibles shall not prejudice the right

of a bona fide purchaser. The amended law includes intangibles and excepts real estate from this clause, with the effect that real estate remains subject to the lien even in the hands of a bona fide purchaser.

5. The present law provides that a person voluntarily listing omitted property is not subject to penalty and interest if he pays the omitted tax bill before it becomes delinquent. The amended law removes this provision with the result that a person voluntarily listing omitted property is subject to the ten per cent penalty in any event.

H. B. 2, Section 3
S. B. 3, Section 3

132.310 [4064-1] Voluntary listing of omitted real estate or tangible personalty; assessment by county clerk; appeal. (1) Any person who has failed to list for taxation any omitted property consisting of real property or tangible personal property, except such as is subject to assessment by the Kentucky Tax Commission, may at any time list such omitted property with the county tax commissioner. The tax commissioner shall proceed to assess the property and shall within ten days from the date the property was listed notify the taxpayer of the amount of the assessment. The notice shall be given as provided in KRS 132.450 (2). The taxpayer may appeal the assessment to the Kentucky Tax Commission within fifteen days from the date of notice, in the same manner as an appeal from the final action of the county board of supervisors. If no appeal is taken within fifteen days from the date of notice, the assessment as made by the county tax commissioner shall become final and shall be certified by the tax commissioner to the county clerk. Omitted property listed for taxation under this section shall be subject to the penalties provided in KRS 132.290 (3).

COMMENT

The substantial changes here are, first, to provide for listing with the county tax commissioner instead of the county clerk; second, to provide for appeal to the Kentucky Tax Commission instead of to the county court; third, to

provide, as explained in the comment on 132.290, that the penalty in 132.290 will be applicable. The amendment adds a provision, not in the present law, that the taxpayer be given notice of the assessment made on the property voluntarily listed by him.

The amendment to this section will take effect on January 1, 1950.

H. B. 2, Section 4
S. B. 3, Section 4

132.360 [4019a-10a; 4019a-10d] Reopening and increase of assessment of accounts receivable and notes by Department of Revenue. (1) Any assessment of accounts receivable, notes, stocks or bonds that were listed with the county tax commissioner may be reopened by the Department of Revenue within two years after the date as of which they were assessed, unless the assessed value thereof is the face value in the case of accounts receivable and notes or the quoted value in the case of stocks and bonds, or has been established by a court of competent jurisdiction. If upon reopening the assessment the department finds that the assessment was less than the fair cash value and should be increased, it shall give notice thereof to the taxpayer, who may within twenty days thereafter protest to the department and offer evidence to show that no increase should be made. After the department has disposed of the protest, the taxpayer may appeal from any such additional assessment as provided in KRS 131.110 and 131.120.

(2) Upon such assessment becoming final the department shall notify the county tax commissioner and shall certify amount of increase in the assessment to the county court clerk for the preperation of a tax bill therefor, which shall be prepared in the same manner and subject to the same conditions as in the case of omitted tax bills. The tax bill shall be handled and collected as an omitted tax bill, and the additional tax shall be subject to the same penalties as the tax on omitted property.

COMMENT

The changes in this section are as follows:

1. Stocks and bonds are added to the class of property upon which assessment may be reopened.

2. The period within which assessments may be reopened is reduced from three to two years.

3. The taxpayer is given 20 days instead of 15 days in which to protest.

4. Provision is made for notifying the county tax commissioner of the increased assessment.

5. The tax bill issued upon the additional assessment is subject to the same penalty as provided for omitted taxes under 132.290, in place of the present provision for interest at the rate of ½ of 1 per cent per month.

6. The tax bill on the additional assessment will be delinquent 30 days after issuance and will carry a penalty of 6 per cent, under the provision of 134.390 as amended, in place of the present provision that the bill becomes delinquent 60 days after issuance carrying interest as well as a 6 per cent penalty.

The amendment here will take effect on January 1, 1950.

H. B. 3, Section 1

S. B. 4, Section 1

132.370 [4042a-1; 4042a-2; 4042a-3; 4042a-7] County tax commissioner; election; term of office; qualifications; removal. (1) There shall be a county tax commissioner in each county in lieu of a county assessor.

(2) County tax commissioners shall be elected as provided for assessors in §99 at the same time of the Constitution, and shall possess the qualifications required by section 100 of the Constitution and by KRS 132.380. They shall take office the first Monday in December and shall serve for a term of four years and until the election and qualification of their successors, except that tax commissioners elected in the year 1949 shall take office the first Monday in January, 1950, and serve until the first Monday in December, 1953, and until the election and qualification of their successors. County tax commissioners shall be eligible for re-election.

(3) A county tax commissioner may be removed from office by the circuit court of his county, upon petition of the Department or any taxpayer, for willful disobedience of any just or legal order of the department, or for misfeasance or malfeasance in office or willful neglect in the discharge of his official duties, but he or the petitioner may appeal to the Court of Appeals.

COMMENT

The term of the county tax commissioner is proposed to be changed here so that the term will commence on the first Monday in December instead of the first Monday in January (one month sooner). The change will be effected by reducing by one month the term of the tax commissioners elected in 1949.

The amendment also makes it clear that the county tax commissioner must possess the qualifications prescribed in Section 100 of the Constitution. This probably is what the present law means.

H. B. 3, Section 2
S. B. 4, Section 2

132.380 [4042a-11] Examination of candidates for office of county tax commissioner. (1) Before any person's name shall be placed upon any ballot as a candidate for the office of county tax commissioner in any primary or general election held in 1949 or in any year thereafter, except as a candidate to succeed himself in office, or before he may be appointed county tax commissioner, he shall hold a certificate issued by the Department of Revenue in 1949 or thereafter, showing that he has been examined by it and that he is qualified for the office. All certificates issued in 1949 or thereafter shall expire one year from the date of issuance. The examinations shall be formulated so as to fairly test the abality and fitness of the applicant to serve as county tax commissioner. The Department of Revenue shall hold such examination in at least one place in each Congressional District within thirty days from the effective date of this Act, in the year 1949, and every four years thereafter during the month of February. If there

is only one person qualified to be a candidate in the county, examinations shall be held again prior to the filing date. The Department of Revenue shall advise each county attorney of the time and place of the examination and the county attorney shall post a notice thereof in a conspicuous place in the courthouse two weeks before such examination is given. Any person desiring to take such examination shall appear at the time and place designated.

(2) Whenever there is a vacancy in the office of county tax commissioner to be filled by appointment or by election, and there is not more than one person holding a valid certificate and eligible for appointment or election, or whenever the county judge requests it, the Department of Revenue may hold a special examination for applicants seeking a certificate for the office. Such special examination shall be held in the same manner as regular examinations.

(3) Examinations shall be given and graded in accordance with rules of the department published to the applicants at the time of the examination. Within thirty days after the examination, a certificate of fitness and qualification to fill the office of county tax commissioner shall be issued by the Department of Revenue to each person passing the examination.

Examination records shall be preserved by the department for twelve months after the examination, and the record of any person who took the examination may be seen by him at the office of the Department of Revenue in Frankfort, Kentucky.

COMMENT (132.380)

Under the present law, any person who holds a certificate of qualification for the office of county tax commissioner, issued since 1918, remains eligible for the office without being required to take another examination. Under the proposed amendment, no person will be eligible for election or appointment to the office of tax commissioner unless he has secured a new certificate within one year prior thereto, except that tax commissioners now in office and those hereafter elected or appointed will be eligible to succeed themselves without securing a new certificate.

The proposed amendment will make it clear that the eligibility requirement applies in case of appointment to office as well as election, which probably is what the present law means.

The proposed amendment provides that the examination shall be formulated to test fitness as well as ability, although it may be noted that the present law speaks of the certificate as one of "fitness and qualification."

The proposed amendment will remove the provision of the present law that the examination to be held in each Congressional District must be held at a county seat.

Under the present law the examinations are to be held every four years on the second Monday in March, which means that the examination this year would be on March 14. The amendment provides that the examination in 1949 shall be held within thirty days after the Act takes effect, and thereafter the examination shall be in February. The bill carries an emergency clause but if it is not enacted before March 14 it appears that the examination provided in the present law will be held on March 14, but that in order to secure a certificate of eligibility for the 1949 election the applicant must also comply with the amended law to the extent of submitting to further examination.

The present law provides that if only one person is found to be qualified on the first examination, another examination shall be held in June. The amendment provides that the second examination shall be held on some day prior to the filing date for candidates.

The present law requires three weeks' posted notice of examination. The amendment would reduce this to two weeks.

The present law contemplates a written examination. The amendment would permit the Department of Revenue to provide for either a written or an oral examination, or both.

The somewhat ambiguous provision of the present law that special examinations may be held "whenever necessaary to effectuate the provisions of this section," is clarified and perhaps limited in the amendment by providing that special

examinations shall be held whenever there is a vacancy in the office of tax commissioner and there is not more than one person then eligible, or whenever the county judge requests it.

The present law requires certificates to be issued by May 1. The amendment provides that the certificates shall be issued within thirty days after the examination.

The amendment does not seem to give to the Department of Revenue any powers it does not have under the present law with respect to the subject matter or contents of the examination.

H. B. 3, Section 3
S. B. 4, Section 3

132.400 [4042a-4] Bond of county tax commissioner. Before entering upon the duties of his office, the county tax commissioner shall execute a bond conditioned upon the faithful performance of the duties of his office with a surety to be approved by the Department of Revenue. In counties containing a city of the first class, the bond shall be in the sum of ten thousand dollars; in counties containing a city of the second class, five thousand dollars; in all other counties, two thousand dollars. (1942, c. 131, §§ 3, 32)

COMMENT

Here the only change is to raise the penal sum of the bond in counties containing a city of the first or second class.

H. B. 3, Section 4
S. B. 4, Section 4

132.410 [4042a-12; 4042a-14] Office rooms; hours. (1) The fiscal court of each county shall provide for the county tax commissioner a suitable office room or rooms in the county courthouse, or when that is not practicable in some other building at the county seat, together with suitable furniture. In that office shall be safely kept the books, maps, taxpayers' lists, papers and all other records pertaining to the assessment of property within the county, except when such records are required by law to be placed in the custody

of other officers. The provisions of KRS 432.130 shall apply to these public records.

(2) The county tax commissioner shall engage in official duties at least five days a week during regular working hours and shall keep scheduled office hours at least five days each week. (1942, c. 131, §§ 4, 32)

COMMENT

The change here is in line with the general intent of the proposed legislation that the office of tax commissioner shall be a full-time, year-round job. The proposed amendment will require the tax commissioner to keep regular office hours throughout the year, whereas the present law does not require him to keep his office open between March 1 and July 1.

H. B. 3, Section 5
S. B. 4, Section 5

132.420 [4042a-1; 4042a-5; 4042a-7] Duties and powers of county tax commissioner; preparation of tax schedules. (1) The county tax commissioner shall, subject to the direction, instruction and supervision of the Department of Revenue, make the assessment of all property in his county except as otherwise provided, prepare property assessment records, and have such other powers and duties relating to assessment as may be prescribed by law or by the department.

(2) The department may require the tax commissioner to be present when safe deposit boxes or similar receptacles are opened under the provisions of KRS 140.250.

COMMENT

The provision of this section as to the tax commissioner beginning his duties on July 1 is omitted to conform with the policy expressed in the proposed legislation that the duties of the tax commissioner shall be on a year-around basis.

The omitted provision with reference to assessing by districts, wards, etc., in separate books seems to be covered by the provisions of 133.040, as amended, which require the recapitulation to show the assessment by taxing districts.

The inserted provision with reference to the opening of safe deposit boxes is new, and apparently is to enable the securing of information as to the contents of such boxes for ad valorem tax purposes.

H. B. 3, Section 6
S. B. 4, Section 6

132.440 [4042a-3; 4047] Oath to taxpayer. The county tax commissioner or his deputies shall read and administer to every person listing property the following oath: "You swear that the list of taxable property given by you contains a full and complete list of all of your property and of all the property in your possession which is not otherwise listed as of the assessment date, and that a fair cash value has been placed on all such property required to be valued." (1942, c. 131, §§ 8, 32)

COMMENT

The changes here merely correct the wording.

H. B. 3, Section 7
S. B. 4, Section 7

132.450 [4047; 4053] Assessment by tax commissioner; visits to taxpayers; notice of increase over listed value; penalty for failure to list; listing of questioned property; listing by affidavit. (1) Each county tax commissioner shall assess at its fair cash value all property which it is his duty to assess. In the case of securities which are regularly bought and sold through stock exchanges, the price at which such property closed on the last regular business day preceding the assessment day shall be prima facie evidence of the fair cash value of such property. The property of one person shall not be assessed willfully or intentionally at a lower or higher relative value than the same class of property of another, and any grossly discriminatory valuation shall be construed as an intentional discrimination. The tax commissioner shall make every effort, through visits with the taxpayer, personal inspection of the property, from records, from his own knowledge, from information in property

schedules and from such other evidence as he may be able to obtain, to locate, identify and assess property.

(2) If the tax commissioner assesses any property, except stocks and bonds at the market value listed in recognized publications, at a greater value than that listed by the taxpayer or assesses unlisted property, the tax commissioner shall serve notice on the taxpayer of such action. The notice shall be given by registered mail or as provided in the Civil Code of Practice. When notice is given by registered mail the tax commissioner shall secure a return receipt, and shall be allowed postal costs for each notice so served, upon presentation of the return receipt to the department.

(5) Any taxpayer may designate on the property schedule any property which he does not consider to be subject to taxation and it shall be the duty of the tax commissioner to obtain and follow advice from the Department of Revenue relative to the taxability of such property.

COMMENT (132.450)

The changes made here in subsection (1) do not appear to change the meaning, except that there is added the provision that the Stock Exchange list price of securities shall be prima facie evidence of their value. This added provision is in line with the present provision as to securities in subsection (2).

Subsection (2) of the present section requires the tax commissioner to give notice to the taxpayer, before the inspection period begins, when the tax commissioner raises an assessment. Section 133.045 of the present law requires the tax commissioner to give notice to the taxpayer of any raise of an assessment or any assessment of unlisted property made during the inspection period. Under the proposed amendment to subsection (2) of this section, the tax commissioner must give notice to the taxpayer if at any time he raises an assessment or assesses unlisted property, except in the case of emergency assessments (see 132.660). In line with the proposed change here, the proposed amendment to 133.045 omits the provision as to notice during the inspection period.

Subsection (3) of 132.450, which is proposed to be omitted, provides a penalty upon the taxpayer who fails to list his property after receiving a written notice to list from the tax commissioner. The proposed amendment to 132.990 will will impose a penalty upon any taxpayer who willfully fails to list his property. The result would seem to be that the criminal penalty for mere failure to list is removed, with a more severe penalty being provided in 132.990 for willful failure to list.

The omitted provisions of subsection (4) are covered by the sentence proposed to be added at the end of subsection (2), with the exception that the allowance for postal expense is to be the actual cost rather than the present fixed sum of twenty cents per notice, which probably is less than actual cost.

Subsection (6) of this section, which is omitted here, has been added to 132.220 by the proposed amendment to that section.

H. B. 3, Section 8
S. B. 4, Section 8

132.460 [4042a-15] County tax commissioner to cooperate with board of supervisors and Tax Commission; compensation; expenses. The county tax commissioner shall attend all hearings before the county board of supervisors and before the Kentucky Tax Commission relative to his assessment and submit to examination and fully disclose to them such information as he may have and any other matters pertinent to the inquiry being made. He shall be entitled to reimbursement from the county for expenses incurred in official business outside his county. If the Department of Revenue directs him to perform official duties outside of his county, the expenses shall be paid from the appropriation for the payment of the salaries of the county tax commissioners. Such reimbursement shall be paid on the same basis as employes of the Commonwealth are paid for travel expenses. It shall be the duty of any person whose term as tax commissioner expires in 1950 to attend the hearings of the board of supervisors and of the Kentucky Tax Commission held after

his term has expired, which concern any assessment made by him and furnish them the information above required, and he shall receive three dollars per diem for these additional duties, which compensation shall be paid in the same manner that members of the board of supervisors are paid. (1942, c. 131, §§ 21, 32)

COMMENT

The first three changes in this section make it clear that the tax commissioner must appear before the county board of supervisors and the Kentucky Tax Commission only on matters relating to his assessment; also that he must submit to examination by the Kentucky Tax Commission as well as the board of supervisors.

The proposed amendment will take away from tax commissioners elected in the future the per diem for appearing before the board of supervisors and the Kentucky Tax Commission. However, most tax commissioners will receive additional compensation under the proposed amendments to 132.590.

The provision of the present law as to the tax commissioner attending hearings in the year after his term expires is removed, except as to the commissioners whose terms will expire in 1950, because beginning in 1951 the hearings will be held in the same calendar year in which the assessment date falls.

H. B. 3, Section 9
S. B. 4, Section 9

132.470 [4069] Listing of property of county tax commissioner and deputies. The county tax commissioner shall assess his own property and that of his deputies, and shall be governed by the laws applicable to the assessment of the property of other taxpayers. The board of supervisors shall review the assessment of the property of the county tax commissioner and his deputies.

COMMENT

The proposed amendment here provides that the tax commissioner shall assess his own property and that of his

deputies, subject to review by the board of supervisors, in place of the present provision that the board of supervisors shall make the assessment. This is in line with the policy of the proposed legislation that the board of supervisors be limited to functions of review.

H. B. 4, Section 10
S. B. 1, Section 10

132.480 [4048; 4240] Reports from county clerk to tax commissioner of conveyances and of land owned by nonresidents; compensation of clerk. Each county clerk shall, on or before the fifteenth day of each month, make and certify to the county tax commissioner a complete list of all conveyances of real property made during the preceding month, showing the names of the parties, description and location of the property, the date of conveyances and the consideration. For this service the clerk shall be allowed a reasonable compensation by the fiscal court.

COMMENT

The amendment to this section will not take affect until January 1, 1950. The present law requires the county clerk to make an annual report of conveyances to the tax commissioner. The proposed amendment will require a monthly report. The omitted sentence with reference to making the list of conveyances available for use by the board of supervisors is unnecessary because the proposed amendment to 133.030 provides that all records of the tax commissioner shall shall be available to the board of supervisors. The reason for the omission of subsection (2) is not apparent, unless it is that this provision has not been effective from an administrative standpoint. It may be observed that 132.230, both in the present law and as proposed to be amended, requires the taxpayer to list any land, adjacent to his, owned by a nonresident.

H. B. 4, Section 11
S. B. 1, Section 11

132.490 [4051a] Reports from county clerk to tax commissioners of evidence of indebtedness. (1) Each county

clerk shall, by March 1 of each year, unless the time is extended by the Department of Revenue, make and certify to the various county tax commissioners complete statements of all purchase money notes, mortgage notes and other obligations for money due, except those owned by banks, trust companies or real estate title insurance companies, as shown by the conveyances, mortgages and liens in his office. The statements shall distinctly show the dates of execution and maturity of the notes or other evidences of indebtedness, the consideration, the date of filing or recording, the amount, and the county of the residence of the owner, payee, beneficial holder thereof or other person liable for taxes thereon.

(2) The statements shall be made to each county tax commissioner of the state as to the notes or other evidences of indebtedness owned or held by persons residing or having their principal place of business in the county of that tax commissioner. Each statement shall cover a period of one year next prior to January 1 of each year. The statements shall be sworn to by the clerk before some person authorrized to administer oaths, as a complete statement of the facts.

(3) For his services in making these statements, the clerk shall be paid reasonable compensation by the fiscal court of his county. (1948, c. 95 § 6; effective June 17, 1948)

COMMENT

Here the date by which the county clerk must report evidences of indebtedness to the tax commissioner is moved back from August 1 to March 1, apparently to make the information available during the period the tax commissioner will be preparing the assessment rolls. This section does not take effect until January 1, 1950.

H. B. 4, Section 12
S. B. 1, Section 12

132.520 [4019a-11] Mortgage assignments to be reported by banks and other companies. (1) Every bank, trust company, combined bank and trust company, and real estate title insurance company doing business in this state shall, by

August 1, 1949, February 1, 1951, and February 1 of each year thereafter, unless the time is extended by the Department of Revenue, file with the department a report sworn to by its president, vice president, treasurer or cashier, showing respectively as of January 1, 1949, January 1, 1951 and thereafter on January 1 of each year:

(a) A list of notes, bonds or other evidences of indebtedness secured by mortgage or other recorded instrument standing in its name of record that it has assigned or transferred during the preceding year without making a transfer of record, the amount of each, and the name and address of the person to whom each was assigned. Where the name and address of the transferee holding the securities on January 1 of any year is given, any previous transfers of the securities during that year need not be furnished.

(b) A list of the mortgages standing in its name of January 1 that were assigned of record to it during the preceding year with its knowledge and consent, where it has not become the absolute owner of the debt secured thereby, showing the amount of each such mortgage and the name and address of each assignor. Any mortgage assigned to it during any year and paid and released of record prior to January 1 need not be included in the report.

(c) A list of all debenture bonds, collateral trust bonds, notes, certificates and other evidences of indebtedness issued, assigned or transferred by it during the preceding year that are secured by and represent the beneficial interest in stocks, lien notes, bonds or mortgages standing in its name of record, the amount of each such evidence of indebtedness, and the name and address of the person to whom each was assigned or transferred. Where the name and address of the transferee holding the securities on January 1 of any year is given, any previous transfer or assignment of the securities need not be furnished.

(d) A list of all stocks, lien notes, bonds, mortgages, certificates and other evidences of indebtedness that it has assigned or transferred to any person as security for the issuing of any debenture or collateral trust bonds, the amount

of each, and the name and address of the person to whom each was assigned.

(2) The reports required under paragraphs (a) and (b) of subsection (1) of this section need not include sales or pledges from one bank, trust company or combined bank and trust company to another such bank or company, or notes or obligations secured by any recorded instrument executed to a bank, trust company or a combined bank and trust company in which the obligations secured by the instrument are divided among estates or accounts in charge of the bank or company and regularly and properly entered on its records. The provisions of this section do not apply to mortgages made by corporations to trustees to secure bond issues made by them in the regular course of business, except as provided in paragraph (c) of subsection (1) of this section.

(3) The information thus obtained shall be communicated by the department to the to the county tax commissioner and the board of supervisors of the respective counties in which the true owners of the debts reside. (1948, c. 95, § 7; effective June 17, 1948)

COMMENT

In this section the date of reporting mortgage assignments by banks and similar companies is changed from August 1 to February 1, omitting 1950. The year 1950 is omitted for reasons previously noted. The year 1950 also is omitted with reference to the date as of which the report is to be made, for the same reason.

H. B. 5, Section 6
S. B. 6, Section 6

132.540 (Repealed.)

COMMENT

The comment on 132.660 explains the repeal of this section.

H. B. 2, Section 5
S. B. 3, Section 5

132.570 [4019a-11; 4051; 4061; 4065] Failure or refusal to list property; attempts to avoid taxation.

(1) No person shall willfully make a false statement, or, to avoid taxation, make a temporary investment in securities exempt from taxation, or convert any intangible property into nontaxable property outside of this state, or resort to any device to evade taxation. Any person doing so shall be subject to three times the amount of tax upon his property, to be recovered by the sheriff by action in the name of the Commonwealth in the county in which the property is liable for taxation, or by the Department of Revenue, when the taxes are payable to it, in the Franklin circuit or quarterly court.

(2) No person shall transfer or assign of record any mortgage, note, bond or other evidence of indebtedness, secured by any recorded instrumnet, for the sole purpose of evading the taxes thereon.

COMMENT

Under the proposed legislation (see 133.120) the county board of supervisors will not assess property. Therefore, the two subsections here proposed to be omitted would be inoperative.

H. B. 2, Section 13
S. B. 3, Section 13

132.580 (Repealed.)

COMMENT

The section here proposed to be repealed provides a method by which the county court may secure the assessment of property which a taxpayer has refused to list with the county tax commissioner in accordance with subsection (3) of 132.450, or has refused to list with the board of supervisors as provided in subsection (3) of 132.570.

The proposed legislation would repeal the two subsections mentioned above leaving no case in which 132.580 could apply.

H. B. 3, Section 10
S. B. 4, Section 10

132.590 [4037; 4042a-8] Compensation of county tax commissioner and deputies. (2) For each of the years 1948 and

1949, after he has returned his assessment books to the county court clerk, the county tax commissioner shall present to the county court his account, verified by affidavit, stating the total assessed value of the property listed by him as shown by his assessment books, and the county court shall approve and allow eighty per cent of the amount due him, based upon his assessment. When a copy of the order of allowance is presented to the Department of Finance, it shall, upon approval by the Department of Revenue, authorize payment to the county tax commissioner of the amount approved and allowed. When the county board of supervisors has completed its work and its report has been certified to the Department of Revenue showing the total assessed value of the property of the county, the county tax commissioner shall present his account for the balance due to the county court, which shall be allowed in the manner provided by law. Upon approval by the Department of Revenue of the balance due, the Department of Finance shall authorize payment to the county tax commissioner of the remaining twenty per cent due, based on the total value of the assessment made by him as finally equalized by the county board of supervisors.

(1) The compensation of the county tax commissioner for the 1948 and 1949 assessments shall be computed on the basis of ten cents on each one hundred dollars of the first million dollars and two cents on each one hundred dollars of the excess over one million dollars of the annual assessment. In counties in which the assessed value of property exceeds fifteen million dollars, the county tax commissioner shall be allowed by the state as compensation to his deputies, for the 1948 and 1949 assessments, two cents on each one hundred dollars of the property assessed in excess of fifteen million dollars, but the total sum allowed to any county tax commissioner as deputy hire shall not exceed seven thousand five hundred dollars in any county except in a county having a city of the first class, which shall be governed by KRS 132.630. (1944, c. 140)

(3) In the year 1950 and thereafter, each county tax commissioner shall receive a minimum monthly payment of two hundred dollars as part or all of his compensation. After

the certification of the final recapitulation as provided in KRS 133.125, the county tax commissioner shall receive any excess above twenty-four hundred dollars due him for the year, subject to a final settlement with the Department of Revenue on or before December 15. The 1950 compensation of the county tax commissioner shall be computed as provided in subsection (1) and based on the 1949 assessment except that he shall receive a minimum of twenty-four hundred dollars. In the year 1950 and thereafter no state funds available to any county tax commissioner as compensation for deputies or for other expenditures shall be paid without authorization of the Department of Revenue prior to the employment by the tax commissioner of deputies or other assistants or the incurring of other expenses. In the event the tax commissioner is not authorized by the department to receive the entire compensation allowed for deputies or other expenditures for the year 1950, the contributions specified to be paid by the state and by the county shall be reduced proportionately.

(4) In the year 1951 and thereafter, the compensation of the county tax commissioner shall be computed on the basis of ten cents on each one hundred dollars of the first million dollars and two cents on each one hundred dollars of the excess over one million dollars of the annual assessment. In counties in which the assessed value of property exceeds eight million dollars, the county tax commissioner shall be allowed by the state as compensation to his deputies and for other authorized expenditures two cents on each one hundred dollars of the property assessed in excess of eight million dollars, but the total sum allowed to any county tax commissioner as deputy hire and for other authorized expenditures shall not exceed twenty thousand dollars in any county except in a county having a city of the first class, which shall be governed by KRS 132.630.

(5) In any county assessing more than one hundred and twenty-five million dollars in taxable property, the county shall allow and pay to the county tax commissioner from its funds, for assistants, six thousand dollars. In any county assessing more than eighty million

dollars in taxable property, the county shall allow and pay to the county tax commissioner from its funds, for assistants, three thousand dollars. In any county assessing more than thirty-five million dollars in taxable property, the county shall allow and pay to the county tax commissioner from its funds, for assistants, one thousand five hundred dollars. In counties assessing less than thirty-five million dollars in taxable property, the county shall allow and pay to the county tax commissioner from its funds, for assistants, two hundred dollars. (1944, c. 140; 1948, c. 92, effective June 17, 1948)

(6) The county tax commissioner shall not retain any part of the compensation allowed his deputies for more than thirty days nor shall he receive more than five thousand dollars for his personal services incident to any assessment.

COMMENT (132.590)

The amendments in this section make several changes with respect to the compensation of the county tax commissioners and the allowances by the state and counties for deputy hire and office expenses. The changes do not affect the tax commissioners now in office.

The basis of determining the tax commissioner's compensation will remain the same, but beginning with 1950 the tax commissioner will receive a minimum compensation of $2,400 per annum, even though his allowable percentage does not equal that amount. Also beginning in 1950, each tax commissioner will be paid $200 per month to apply against his compensation, the final amount due him being paid after a final settlement with the Department of Revenue in December.

Although there will be no assessment date in 1950, the tax commissioner will be compensated for that year on the basis of the 1949 assessment, with a minimum compensation of $2,400.

Under the present law, the state makes an allowance to tax commissioners for deputy hire in counties with an assessed valuation of more than $15,000,000, the total allowance being limited to $7,500 per annum. Under the proposed amendment, beginning in 1951, this allowance will be applicable for office

expense as well as deputy hire, it will be granted where the assessment exceeds $8,000,000, and the maximum annual allowance will be $20,000. However, in order to be entitled to this allowance of money from the state the tax commissioner must secure authorization from the Department of Revenue prior to the employment of deputies or the incurring of other expenses. Since there will be no assessment date in 1950, and the normal expenses for deputy hire will not be necessary, the bill authorizes a proportionate reduction of the amounts payable by the state and county during that year for deputy hire.

The provision of the present subsection (4) limiting the tax commissioner's personal compensation to $5,000 "during any year" is transferred by the amendment to the end of subsection (6), with a change in wording so as to base the limit on service "incident to any assessment." The new language is somewhat difficult to interpret, but probably it is intended to make clear that the limitation depends on the year of service and not the actual year of receipt of the money.

H. B. 3, Section 11
S. B. 4, Section 11

132.630 [1777] Compensation of county tax commissioner, deputies and assistants in counties containing city of the first class. In counties containing a city of the first class the annual salary of the deputy county tax commissioners and appraisers shall be fixed by the county judge by an order entered of record. The salary of the chief deputy shall not exceed $3,600 per annum, that of the first three deputies shall not exceed $3,300 per annum, that of the sixteen appraisers shall not exceed $3,000 per annum, and that of the other deputies and assistants shall not exceed $2,500 per annum. The total amount allowed for salaries for the county tax commissioner, his deputies, appraisers and assistants and all other expenses of the office including transportation expense for himself and deputies, shall not exceed in the aggregate the compensation allowed by KRS 132.590. A copy of the order of the county judge fixing the salaries of the deputies and

appraisers as well as a copy of any change made therein, shall be filed with the Department of Revenue by the county clerk when made. (1944, c. 117; 1946, c. 97; 1948, c. 135, effective June 17, 1948)

COMMENT

Subsection (1), which is proposed to be omitted from this section, seems to have the purpose of providing a method of making certain that the tax commissioner of Jefferson County does not exceed the constitutional salary limit. It appears that the provisions of 132.590 and 132.645, as amended, will provide adequate protection in this respect. The amendment of this section is effective January 1, 1950.

H. B. 3, Section 14
S. B. 4, Section 14

132.640 (Repealed.)

COMMENT

This section, which provides for a monthly advancement for expenses and salaries to the county tax commissioners of counties containing a city of the first or second class, is repealed because new provisions are made in 132.645, as amended. See the comment on 132.645.

The repeal of this section is effective January 1, 1950.

H. B. 3, Section 12
S. B. 4, Section 12

132.645 Advancement against compensation to tax commissioners of counties other than those containing a city of the first or second class. The county tax commissioner of each county eligible to receive from the state money for deputy hire and other authorized expenses under the provisions of ment or a monthly advancement, upon approval of the Department of Revenue, to defray authorized expenses and to provide compensation for deputies. The Department of Finance shall draw a warrant for the amount certified by the Department of Revenue as due to the county tax commissioner of

each of said counties, provided, that the amount of the warrant, when added to the sum of disbursements made to such tax commissioner during the year, does not exceed the total amount due to be paid to him under the provisions of KRS 132.590. The sum of these advancements shall be deducted from the total authorized to be paid the county tax commissioner by KRS 132.590. (1948, c. 39, effective June 17, 1948)

COMMENT

The proposed amendment to this section will provide for a monthly reimbursement to county tax commissioners of expenses already incurred, or a monthly advancement against expenses to be incurred, in those counties where the tax commissioner is entitled to money from the state for deputy hire and other authorized expenses under the provisions of 132.590. This will replace both the provisions of 132.640, for advancements in counties containing a city of the first or second class, and the provisions of 132.645 for an advancement in other counties. The present provision of 132.645 authorizes an advancement against money due the tax commissioner for his own salary as well as expenses. The new provision authorizes an advancement only against amounts due for expenses, but 132.590, as amended, will give the tax commissioner a monthly salary advancement.

The proposed amendment will leave the amount of the advancement to the discretion of the Department of Revenue, whereas the present law provides for a fixed sum. The ultimate amount allowable to the tax commissioner for deputy hire and other expenses is fixed by 132.590, and the discretion of the Department of Revenue is only as to how much of this amount is to be advanced on a monthly basis.

H. B. 5, Section 2
S. B. 6, Section 2

132.660 Reassessment by Department of Revenue. (1) The Department of Revenue shall have authority to order an emergency assessment of all or any part of the taxable property in any taxing district to be made by one or more

persons appointed for that purpose by the department, whenever: there has been no regular assessment; the records of an assessment have been destroyed, mutilated or lost; complaint is made by the owners of not less than ten per cent in value of the taxable property in the taxing district; or investigation of the department discloses that the assessment of property in such district is so grossly inequitable or fiscally infeasible that an emuergency exists. The order directing such emergency assessments shall state the reasons therefor and a copy shall be filed in the office of the clerk of the county court where the property lies. Such order, when filed, shall void any assessment for the assessment year for which the emergency assessment is made. Any person appointed to make such an emergency assessment shall have the same powers and duties as the tax commissioner. Whenever the tax roll has been completed under an emergency assessment and the tentative valuations have been determined, the department shall cause to be published in the newspaper having the largest bona fide circulation in the county a notice as to the date when the tax roll will be ready for inspection and the time available for such purpose; also a copy of the notice shall be posted at the courthouse door. If any property is assessed at a greater value than that listed by the taxpayer or unlisted property is assessed, the taxpayer shall be charged with notice of such action by reason of the inspection period, and no further notice need be given of such action taken before the beginning of the inspection period. At the close of the inspection period, the tax roll shall be delivered to the county court clerk and the county judge shall immediately convene the board of supervisors to hear and determine any appeals from such emergency assessment. The board shall remain in session for the time and shall receive the compensation as provided in KRS 133.030 (2). Appeals shall be taken and heard from such emergency assessments in the same manner as appeals from regular assessments. (1942, c. 131, §§ 10, 32)

(2) The department may appoint the tax commissioner to make an emergency assessment provided he was not at fault, and if the tax commissioner is so appointed he shall receive reasonable compensation for his services in making

this assessment, which shall not affect in any manner the payment to him of any compensation that he has received for himself or on behalf of a deputy or that may be due him, for services in making the regular assessment. Whenever through the tax commissioner's fault an emergency assessment is ordered, the tax commissioner shall become liable for the cost thereof as provided in KRS 132.620, such cost to be limited to the amount due or paid him in accordance with the provisions of KRS 132.590.

COMMENT (132.660)

The present 132.660 authorizes the Department of Revenue, when certain conditions exist, to order what is called a "reassessment" of property in any taxing district. Under the present 132.540 (which is to be repealed) the county judge may order a new assessment when the assessment rolls have been destroyed, lost, or mutilated. The "reassessment" under 132.660 is to be done by a person or persons designated by the Department of Revenue, while the new assessment under 132.540 is to be done by the county tax commissioner. The proposed amendment consolidates the two sections, terming the reassessment or new assessment an "emergency assessment." Whether the amended law is broader in scope with respect to the conditions under which the Department of Revenue may order an emergency assessment can be determined by comparing that part of the first sentence of the amended section beginning with the word "complaint," with the deleted first 12 lines of the present 132.660.

The amended law would provide specifically that the order for an emergency assessment will void any assessment which the emergency assessment is to replace.

The present law provides that a reassessment cannot be ordered after February 15 following the assessment date. The amended law removes this limitation. It would seem possible under the amended law that an emergency assessment could be ordered even if the tax bills on the voided assessment have been made out. This is a contingency not specifically provided for.

The present law provides for an inspection period on the reassessment, but does not mention the subject of notice to

the taxpayer. The amended section would provide that the published and posted notice of the inspection period will constitute notice to the taxpayer as to any increased assessment or assessment of unlisted property made in connection with the emergency assessment.

The provision of the amended section as to convening of the board of supervisors to review the emergency assessment is substantially the same as in the present 132.540 and 132.660.

Under the present 132.540, the tax commissioner may make the new assessment and be compensated for making it even though he was at fault in causing the emergency. Under the present 132.660, there is no provision for the tax commissioner's being designated to make the "reassessment." The amendment will authorize the tax commissioner to make the emergency assessment and receive compensation therefor, provided he was not at fault in creating the emergency. The amendment also authorizes deduction of the cost of the emergency assessment from the compensation due the tax commissioner, in cases where he was at fault.

H. B. 5, Section 3
S. B. 6, Section 3

A new section, to be numbered KRS 132.670:

Whenever a county by order of its fiscal court petitions the department for a reappraisal of the properties therein and the department after investigation determines that a reappraisal is necessary, the department shall, according to the comparative need therefor, provide personnel and other assistance to aid the county tax commissioner in accomplishing this result. The Department of Revenue shall prescribe methods and specifications for the reappraisal of property. Personnel authorized to assist in making a county reappraisal under this section may be given the same authority as a deputy tax commissioner. Cities, counties and other taxing districts may make appropriations from their general funds to share expenses incurred for such purposes by the department or for the purpose of employing other assistance in conducting such reappraisal projects.

COMMENT

This section seems to give the Department of Revenue the following powers:

1. When requested by the fiscal court, to furnish personnel and other assistance to enable the county tax commissioner to make a reappraisal.

2. To prescribe methods and specifications for reappraisal of property, even in cases where the fiscal court has not requested assistance from the department. This power may extend to cities as well as counties.

This section also authorizes cities, counties and other taxing districts to appropriate money for reappraisal work.

H. B. 5, Section 5
S. B. 6, Section 5

It is the public policy of the Commonwealth as expressed in the Constitution that there be equality and uniformity in ad valorem taxes, and it is the purpose of this Act to effectuate such policy. This and other Acts of this Special Session of the General Assembly shall not be used as a subterfuge to increase property taxes.

COMMENT

The declaration of policy in the first sentence here seems to be the same as that expressed in sections 171 and 172 of the Constitution. The second sentence probably has no binding force, but it indicates the intentions of the legislature that property tax rates be reduced if equal and uniform assessments obtained under the proposed legislation result in increasing the total valuation on which the tax rate is based.

H. B. 2, Section 6
S. B. 3, Section 6

132.990 [1777; 1778; 4019a-10c; 4019a-11; 4029; 4037; 4039; 4042-2; 4042a-3; 4042a-11; 4042a-12; 4051; 4051a; 4066; 4076a; 4114; 4248; 4777a-4; 4777a-5] Penalties. (1) Any person who willfully fails to supply the county tax

commissioner or the Department of Revenue with a complete list of his property and such facts with regard thereto as may be required or who violates any of the provisions of KRS 132.570 shall be fined not more than five hundred dollars.

(2) Any county tax commissioner who willfully fails or neglects to perform any duty legally imposed upon him shall be fined not more than five hundred dollars for each offense, and the judgment of conviction may declare his office vacant.

(3) Any county clerk who willfully fails or neglects to perform any duty required of him by KRS 132.480 or by KRS 132.490 shall be fined not more than fifty dollars for each offense.

COMMENT

The new penalty provided in subsection (1) of the amended section appears to replace the penalties in subsections (1), (2), (3), (4), (5), (7), and (14) of the present section, all of which relate to furnishing information. The new subsection (1) also covers subsection (15) and (16) of the present section, which apply to 132.570. The new penalty is not more severe than any of the existing penalties which it replaces, except those in present subsection (4) (which applies to a section that will be repealed) and (14). The penalty in new subsection (1) does not seem to be any broader in scope than the present penalty section, in view of the use of the word "willfully" in the new subsection and in view of the present "catch-all" penalty in present subsection (20).

The new subsection (2) replaces present subsections (17), (18), and (19). The new penalty is more severe than in the present subsections (17) and (19), but it should be noted that the new penalty applies only in case of willful violations.

The new subsection (3) replaces present subsection (13). The penalty here is reduced and made applicable only in case of willful violations.

The new penalty section has nothing in it to replace present subsections (6), (9) and (20).

H. B. 5, Section 4
S. B. 6, Section 4

133.020 [4115; 4116; 4117; 4118] County board of supervisors of tax; appointment; oath; vacancies. (1) The county board of supervisors shall be composed of reputable property owners residing in the county, to be appointed by the county judge annually in April. The board shall consist of three members appointed from the county at large, unless the county judge shall by order direct that the board be composed of one member from each magisterial district in the county; provided, however, that when any city of the first, second or third class elects prior to April 1 of any year to adopt the county assessment as provided in KRS 132.285, the board shall consist of only three members and the county judge shall appoint as one of the three members of this board a person who shall have been nominated in writing by the mayor of such city. The county judge shall designate one of the members to serve as chairman of the board. A majority of the board may determine the action of the board and make decisions therefor. The county judge shall appoint a person having the qualifications required of the original appointee to fill a vacancy resulting from any cause. The county court clerk shall make sufficient copies of the order of appointment and deliver them to the sheriff who shall deliver a copy to each supervisor within a reasonable time after his appointment.

(2) The supervisors, before entering upon the discharge of their duties, shall take the following oats: "You swear that you will to the best of your ability discharge the duties required of you and that you will not change the value of any property to a higher or lower relative value than the assessment of other property of the same class in the county." (1942, c. 131, §§ 17, 32; 1946, c. 12)

COMMENT

The amendment to this section will take effect in 1950. It provides that the county board of supervisors shall be appointed in April instead of at the January term. Also it transfers from the fiscal court to the county judge the power

to decide whether the board shall be composed of a member from each magisterial district. The amendment also provides for city representation on the board where a city of the first, second or third class has elected to adopt the county assessment.

The change of language in the oath conforms to the policy expressed in 133.120, as amended, that the board of supervisors shall be a reviewing body rather than an assessing body.

It should be noted that under 133.030, as amended, the per diem of members of the board is to be five dollars instead of ten dollars if the board has more than three members.

H. B. 4, Section 13
S. B. 1, Section 13

133.030 [4118; 4119; 4121-1; 4121-2; 4127] Time and place of meeting of supervisors; length of session; compensation of members. (1) The board of supervisors shall convene at the county seat on the first Monday in February in the years 1949 and 1950 and on the first weekday in May in each year thereafter; except that no meeting shall be held until the tax roll has been completed and until after the inspection period provided by law. All records of the county tax commissioner shall be available to the board of supervisors while meeting.

(2) The board of supervisors shall continue in session until all appeals are heard and decided; except that it shall not continue in session more than ten days after it convenes unless an extension of time is authorized by the Department of Revenue upon request of the county judge. Each supervisor shall be paid ten dollars for each day he serves, except that if the board consists of more than three members, each supervisor shall be paid five dollars for each day he serves. This compensation shall be paid one-half out of the county levy and the other half out of the State Treasury. (1942, c. 131, §§ 18, 32)

COMMENT

Here the date on which the board of supervisors shall meet is moved ahead from the first Monday in February to

the first week-day in May, beginning in 1951. This is necessary because of the change in the listing date (See 132.220). The new provision that the board shall not meet until after the inspection period, appears to have the same meaning as the omitted provision that they shall not meet until the assessment becomes final. The new provision with reference to the records of the tax commissioner being available to the board of supervisors seems to be only a change in detail and not in principle. The phrase in the present section with reference to "the other duties" of the board appears to be omitted because under the proposed amendment to 133.120 the board's sole function will be to hear appeals. The amendment will reduce the basic session of the board of supervisors from fifteen days to ten days, and provide that the extension of time by the Department of Revenue shall be only upon request of the county judge. Also, the provision permitting the board in a county containing a city of the first, second or third class to extend the period is repealed. The proposed change with reference to compensation will increase the compensation in all counties except those containing a city of the first or second class, so long as the board does not have more than three members, and it will reduce the compensation in counties containing a city of the first or second class if the board has more than three members.

H. B. 3, Section 13
S. B. 4, Section 13

133.040 [4114i-15; 4126] Filing of preliminary recapitulation and intangible schedules with Department of Revenue; examination by department; correction; return and preservation of intangible schedules. The county tax commissioner shall complete the tax roll of all property in his county before December 1, 1949, April 15, 1951, and April 15 of each year thereafter, in accordance with law and on or before that date he shall file with the Department of Revenue, on blanks to be forwarded by the Department, a recapitulation of all property assessed on said tax roll with his official certificate attached thereto. Such recapitulation shall show the assessment of property by types of property and by taxing districts. The

tax commissioner shall file with the Department of Revenue at the same time the schedules containing a list of the intangible personal property. Within two weeks after receiving the recapitulation and schedules, the Department of Revenue shall direct the tax commissioner to make the changes that are necessary to correct the assessment. After the tax commissioner has made the necessary correction in assessment and records thereof, he shall return such intangible schedules to the Department of Revenue, and it shall preserve such schedules or a photographic facsimile thereof for a period of twelve years from the assessment date. (1942, c. 131, §§ 13, 32)

COMMENT

The amendment to this section changes from December 1 following the assessment date to April 15 following the assessment date, the day by which the county tax commissioner must complete the tax rolls and submit his preliminary recapitulation to the Department of Revenue. The change in dates becomes operative in 1951, with 1950 being omitted because there will be no assessment date in that year. The change in dates is necessary to conform to the new assessment calendar.

The amendment adds a requirement, not specifically contained but probably implied in the present law, that the recapitulation shall show the assessment by types of property and by taxing districts.

The proposed amendment omits the provision of the present law as to comparison of the intangible schedules and recapitulation with other data possessed by the Department of Revenue. This probably is because under the new calendar schedule the Department of Revenue will not have other data available at the time the recapitulation is filed.

The amendment reduces from four weeks to two weeks the time within which the Department of Revenue must return the recapitulation to the county tax commissioner. The amendment provides that the Department of Revenue shall "direct" rather than "advise" the county tax commissioner as to necessary corrections in the assessment, but the present

law seems to carry the meaning that the tax commissioner must make the corrections as "advised." The inserted provision as to photographic facsimiles conforms to the provisions of 12.190 of the present statutes.

H. B. 4, Section 14
S. B. 1, Section 14

133.045 Revision of tax rolls and tentative valuation, when to be completed; inspection period; notice of inspection period and of changes in assessments. The tax roll shall be open for inspection in the county tax commissioner's office from January 15 to February 1, 1950 and from April 15 to May 1 of each year thereafter. In case of necessity the Department of Revenue may order a reasonable extension of time for the inspection period of the tax roll, or it may order that the inspection period be at a different time than that provided herein. It shall be the duty of the tax commissioner to publish a notice as to the time of the inspection period in the newspaper having the largest bona fide circulation in the county at least three days before the beginning of such period. The cost of such notice shall be paid by the fiscal court of the county. Such notice shall also be posted at the courthouse door. Failure to publish or post notices when the inspection period is at the regular time as provided in this section shall not invalidate assessments made by the county tax commissioner and recorded on the tax roll prior to the inspection period.

COMMENT

This section deals with the inspection period, which is from January 15 to February 1 under the present law. Beginning in 1951, the period will be from April 15 to May 1, the change in dates being necessary because of the change in the listing date. The present law requires notice of the inspection period to be published only when the period is held at a different time than the regular time, with provision that the fiscal court may direct publication in any instance. Under the amended law notice must be published in every case, but failure to publish or post notice of the regular inspection

period will not invalidate assessments recorded on the tax roll prior to that period.

The omitted last sentence of 133.045, with respect to notice to the taxpayer, will be taken care of by the proposed amendment to 132.450, which requires notice to the taxpayer in every case where unlisted property is assessed or an assessment is raised, whether before, during or after the inspection period.

The first sentence of 133.045, which is proposed to be omitted, contemplates a revision of the tax rolls after the preliminary recapitulation has been filed with the Department of Revenue as provided in 133.040. Under the proposed amendments to this section and 133.040, the preliminary recapitulation will not be submitted to the Department of Revenue until the same day that the inspection period commences. Within two weeks the Department of Revenue is to direct the county tax commissioner as to the necessary changes to correct the assessment (which power the department has under the present law), and the tax commissioner then proceeds to make the necessary correction. Under 132.450 the tax commissioner must give notice to the taxpayer if any raise is made during the correction process.

H. B. 4, Section 20
S. B. 1, Section 20

133.046 (Repealed.)

COMMENT

The section here repealed provides for a second recapitulation to be made and forwarded to the Department of Revenue by the county court clerk after the inspection period. Apparently this recapitulation is not considered necessary for administrative purposes. This will not affect the county court clerks now in office because the recapitulation for 1949 will have been made by the time this act takes effect.

H. B. 2, Section 7
S. B. 3, Section 7

133.120 [4128] Appeal to board of supervisors from assessment by tax commissioner; increase of assessment or

assessment of unlisted property by board; appeal from board to circuit court or Tax Commision; duty of county attorney. (1) Any taxpayer aggrieved by an assessment made by the tax commissioner may appeal to the board of supervisors. A letter or other written petition stating the reasons for appeal shall be filed with the county court clerk between the date the inspection period begins and the date the board of supervisors convenes.

(2) The board of supervisors shall hold a public hearing for all appeals in protest of the action of the tax commissioner, and after hearing all the evidence, shall make such changes as it deems necessary to equalize assessments. The board shall report to the tax commissioner any property omitted from the tax roll.

(3) The board of supervisors shall have power to issue subpoenas, compel the attendance of witnesses, and adopt rules and regulations concerning the conduct of its business. Any member of the board shall have power to administer oaths to any witness in proceedings before the board.

(4) Any taxpayer feeling himself aggrieved by the final action of the board of supervisors may within fifteen days after its adjournment appeal to the Kentucky Tax Commission by filing a statement of the grounds for his appeal and a certified copy of the action of the board of supervisors. The tax commissioner, the county judge, the Department of Revenue, the chief finance officer of any city using the county assessment, if the city elects to do so, or the superintendent of any school district in which property reviewed by the board of supervisors is located, may appeal to the Tax Commission in the same manner as a taxpayer. The Tax Commission sitting in the county in which the property is located shall hear the evidence de novo and fix a value upon the property consistent with sections 171, 172 and 174 of the Constitution. The Commissioner of Revenue may appoint a conferee to conduct any hearings, receive evidence and hear argument, and embody same in a report to the Tax Commission. Any of the parties may appeal from the judgment of the Tax Commission to the circuit court in the county where the property is located, as provided by law. No appeal

under this section shall delay the collection or payment of any taxes based upon the assessment in controversy. The taxpayer shall pay all state, county and district taxes due on the valuation which he claims as true value as and when required by law, and when the valuation is finally determined upon appeal, the court or Tax Commission shall certify the valuation to the county court clerk and the taxpayer shall be billed for any additional tax and six per cent interest.

(5) It shall be the duty of the county attorney to represent the interests of the state and county in all hearings before the board of supervisors and on all appeals prosecuted from its decision. (1942, c. 131, §§ 16, 32, 1944, c. 99)

COMMENT

Under the present law the county board of supervisors, in addition to the power to hear appeals by taxpayers, has power to increase assessments, assess unlisted property and correct erroneous assessments, with notice to the taxpayer and opportunity for hearing being required in case an assessment is increased by the board or unlisted property assessed. The amendment seems to limit the power of the board to hearing appeals, unless the phrase "make such changes as it deems necessary to equalize assessments" confers on the board some powers with respect to property not before it on appeal. If the phrase does have that meaning, the amended law makes no specific provision for notice to the taxpayer or for a hearing by the board.

Under the present law the county tax commissioner has no power to assess unlisted property after the board of supervisors convenes. Under the amended law, the tax commissioner will have that power, during the period the board is in session, and since 133.120 as amended permits a taxpayer to appeal only by petition filed before the board meets, there would seem to be no opportunity for hearing by the board, although the requirement of 132.450 that the tax commissioner give notice to the taxpayer of such an assessment obviously contemplates that he will have an opportunity to be heard.

The amended law reduces from thirty days to fifteen

days the period within which an appeal may be taken from the action of the board of supervisors. Under both the present and the amended law, the aggrieved party may have the appeal heard by the local circuit court, but under the amended law he must first appeal to the Kentucky Tax Commission, which is to conduct the hearing in the county in which the property is located, authority being given for the naming of a conferee to hear the evidence and report it to the Tax Commission for decision.

Under the amended law the taxpayer who wishes to appeal from the board of supervisors is required to pay at the regular time the tax due on the uncontested part of the assessment. If the appeal is not finally disposed of before the delinquency date, any additional tax found to be due on the appeal will be subject to six per cent interest from the delinquency date, and an omitted tax bill will be issued. Under the present law the taxpayer does not have this privilege, with the result that penalties and interest may become due on the whole tax instead of merely the uncontested part.

The amendment to this section will take effect January 1, 1950.

H. B. 2, Section 8
S. B. 3, Section 8

133.125 [4119; 4120; 4124; 4125; 4126] Duties and compensation of county clerk as clerk of board of supervisors; preparation and filing of records of assessments and changes by board; payment of tax commissioner, supervisors and clerk. (1) The county clerk shall act as clerk of the board of supervisors, and he shall keep an accurate record of the proceedings and orders of the board. The record shall show the name of the owner of the property, the description, the type of property, the amount of the assessment the county tax commissioner placed on the property and the amount of change made in the assessment by the board of supervisors. A copy certified by the chairman of the board and attested by the county clerk shall be filed by the clerk with the tax

commissioner and with the Department of Revenue within five days after the adjournment of the board.

(2) After receipt of the clerk's certification of the action of the board of supervisors, the county tax commissioner shall complete his rolls by adding to them all listings and assessments which he may have made after the rolls were open for inspection as provided in KRS 133.045 and making all adjustments ordered by the board of supervisors, and he shall turn the rolls over to the clerk within ten days after the board adjourns. Whereupon the clerk shall make a recapitulation of the assessment by taxing districts and types of property and shall submit such recapitulation to the Department of Revenue not later than June 1, unless the time is extended by the department.

(4) The clerk shall be allowed the same compensation per day for his services as is allowed to members of the board of supervisors of his county, and he shall be paid in the same manner as members of the board of supervisors are paid. Provided, that the clerk shall be allowed compensation for not more than ten days after adjournment of the board of supervisors for completing and filing the record of the board and for preparing the recapitulation.

(3) The county clerk shall certify to the county court the number of days during which the board was in session, and the court shall enter this fact of record along with the amount due the supervisors for their services. On presentation of a copy of the order, the Department of Finance shall draw a warrant on the State Treasurer in favor of the supervisors and clerk for the amount due for their services. (Subsection (1) of this section was formerly compiled as KRS 133.050; subsection (2) was formerly subsection (2) of KRS 133.190.)

COMMENT

Under the present law, after the county board of supervisors adjourns, the county clerk corrects the rolls in accordance with the action of the board, makes a recapitulation, and files it with the Department of Revenue within fifteen days. The amended law provides that the county clerk shall

deliver the record of the proceedings of the board, certified by its chairman, to the tax commissioner and the Department of Revenue, within five days, following which the county tax commissioner makes the necessary corrections and returns the rolls to the county clerk, within ten days. The clerk then makes the recapitulation and files it with the Department of Revenue, by June 1.

Under the present law, the county clerk may receive a maximum of $15 for his services after the board adjourns. The amended law will allow a maximum of $50 or $100, depending of what per diem the members of the board receive under 133.030.

The provision of the present law for an allowance to the county clerk for schedules of omitted intangibles assessed by the board of supervisors is deleted, presumably because the board of supervisors no longer will make such assessments.

The amended law will increase the compensation of the county clerk for services while the board of supervisors is in session.

The provision of the present section for issuance of a warrant in favor of the tax commissioner is omitted because 132.590 as amended provides a different procedure for payment.

The amendment to this section will not take effect until January 1, 1950.

H. B. 2, Section 9
S. B. 3, Section 9

133.180 [4128a-2] Certification of county assessment and taxes due. When the Kentucky Tax Commission has completed its action on the assessment of the property in any county, the Department of Revenue shall, not later than June 20, charge the amount of taxes due from the county to the sheriff of the county, and certify to the county clerk the assessment as it is approved by the Kentucky Tax Commission and the amount of taxes due. When any item of property is in process of appeal as provided in KRS 133.120, and the valuation has not been finally determined, the

certification of such property shall be based on the valuation claimed by the taxpayer as the true value. The county clerk shall affix the certification to the tax books and enter it of record in the order book, and it shall be the sheriff's or collector's warrant for the collection of taxes.

COMMENT

There appears to be no real difference here between "action on" and "equalization of," since the only power of the Revenue Department in this respect is determined by 133.150, which is not changed by the proposed legislation.

The change of dates apparently is required by the change in the assessment calendar.

The inserted provision as to property in process of appeal seems intended to make the certified assessment as nearly accurate as possible.

H. B. 2, Section 10
S. B. 3, Section 10

133.185 Tax rate not to be fixed until assessment is certified by Tax Commission. No tax rate for any taxing district imposing a levy upon the county assessment shall be determined before the assessment is certified by the Kentucky Tax Commission to the county court clerk as provided in KRS 133.180. (1942, c. 131, §§ 26, 32)

COMMENT

The change here will cover the situation where a city adopts the county assessment as provided in 132.285. The effect will be that the city tax rate may not be levied until the assessment is certified.

H. B. 3, Section 14
S. B. 4, Section 14

133.210 [4114i-14] (Repealed.)

COMMENT

The section here proposed to be repealed requires the county tax commissioner to make reports to the Department of Revenue with respect to real estate sales in his county.

For this the tax commissioner receives a fee. The repeal will not be effective until January 1, 1950, so it will not affect the county tax commissioners now in office.

The reason for the repeal is not apparent. Probably, the section is not effective in accomplishing its obvious purpose of supplying the Department of Revenue with information upon which the department can compare assessed values with sale prices.

H. B. 2, Section 11
S. B. 3, Section 11

133.220 [4128a-2; 4239a; 4239h; 4239i; 4239ii] Furnishing of tax bill forms for listed property and poll taxes; preparation of bills by county clerk; delivery to sheriff. (1) The Department of Revenue shall annually furnish to each county clerk tax bill forms designed for adequate accounting control sufficient to cover the taxable property on the rolls. These tax bill forms shall be furnished not later than ten days after the Kentucky Tax Commission has rendered its certification. The county shall annually furnish the county clerk with sufficient tax bill forms for his use in the preparation of tax bills for all taxpayers who are liable for a poll tax and who own no property assessed for taxation.

(2) After receiving the forms the county clerk shall make out for the use of the sheriff or collector a correct tax bill for each taxpayer in the county whose property has been assessed and whose valuation is included in the certification provided in KRS 133.180. If the bills are bound the cost of binding shall be paid out of the county levy. Each tax bill shall show the rate of tax upon each one hundred dollars worth of property for state, county and school purposes; the name of the taxpayer; the number of acres of farm land and its value; the number of lots and their value; the amount and value of notes and money; the value of mixed personal property; the county poll; the school poll; the school tax; and the total amount of taxes due the state, county, school fund and other levies. The county clerk shall attest each bill by signing it officially. Provision shall be made for the sheriff to have a stub, duplicate or other proper evidence of receipt of payment of each tax bill.

(3) Tax bills prepared in accordance with the certification of the Kentucky Tax Commission shall be delivered to the sheriff or collector by the county clerk before the September 15 of each year. The clerk shall take a receipt showing the number of tax bills and the total amount of tax due each taxing district as shown upon the tax bills. The receipt shall be signed and acknowledged by the sheriff or collector before the county clerk, fied in the county court, and recorded in the order book of the county court in the manner required by law for recording the official bond of the sheriff.

COMMENT

The changes here seem to deal only with the mechanics of the tax bills, without affecting the substance. The inserted provision as to the taxpayers for whom bills are to be made out conforms to the provisions of 133.120 as amended. In omitting subsection (4), the bill appears to contemplate that bills for poll tax alone will be made out and delivered to the sheriff at the same time as other bills, although this is not stated in so many words.

H. B. 2, Section 12
S. B. 3, Section 12

133.230 [4239b] Preparation of bills for omitted taxes; delivery to Sheriff. Upon receipt of a certification of omitted property by the tax commissioner, or by the Department of Revenue, the county clerk shall make out for the use of the sheriff or collector a tax bill for each taxpayer who owes omitted taxes. The omitted tax bills shall be attested by the clerk in the same manner as the tax bills described in KRS 133.220. The Clerk shall deliver the omitted tax bill to the sheriff or collector as soon as the omitted poll or property has been finally assessed.

COMMENT

The changes here are in conformity with the proposed new method of handling omitted property assessments, under which no direct listing of omitted property will be made with the county clerk.

H. B. 4, Section 15
S. B. 1, Section 15

134.020 [1885; 4148] When taxes are due; when delinquent; penalty; discount for prompt payment; partial payment. (1) All state, county and district taxes, except as otherwise provided by law, shall be due and payable on September 15 following the assessment except that all taxes based on any assessment date in the years 1948 and 1949, and all taxes in any year on unmanufactured tobacco, money in hand, or money on deposit outside this state, shall be due and payable on the second succeeding September 15 following the assessment.

(2) Any taxpayer who pays his state, county, or district taxes by November 1 after they become due in any year shall be entitled to two per cent discount thereon, and the sheriff shall allow the discount and give a receipt in full to the taxpayer. The sheriff may, at any time after the taxes mentioned in this section become due, receive less than the face amount of the tax bill as a credit on the amount due, including the amount of any penalties then due, and every such payment shall be credited upon the tax bill or upon sheets annexed thereto for that purpose, and acknowledge in writing or by a rubber stamp, indicating the amount so paid to the sheriff.

(3) All state, county and district taxes, except as otherwise provided by law, shall become delinquent on January 1 following their due date, except that taxes due on September 15, 1949 shall not become delinquent until March 1, 1950.

(4) Any taxes which are not paid by the date when they become delinquent shall be subject to a penalty of six per cent on the taxes due and unpaid. The sheriff shall collect the penalty and account for it as he is required to collect and account for taxes.

COMMENT

The present law appears to make the due date for taxes March 1 following the assessment. However, this has never had any meaning because the county court clerk is not required to deliver the tax bills to the sheriff until the second

succeeding September 15 following the assessment date. Therefore, as a practical matter, this actually is the date when taxes are due under the present law. The proposed amendment will make September 15 immediately following the assessment date the due date for most classes of property, beginning with the taxes payable on the assessment of January 1, 1951. The second succeeding September 15 is retained as the due date for taxes on unmanufactured tobacco, money in hand and deposits in out-of-state banks, because they will be assessed four months prior to the assessment on other property.

The amendment also changes the delinquency date from March 1 following the due date to January 1 following the due date, beginning with the 1950 due date.

H. B. 4, Section 16
S. B. 1, Section 16

134.060 [4023] Liability for payment of tax as between holders of various interests in property. (1) Except as provided in subsection (5) of KRS 132.190, the holder of the legal title, the holder of the equitable title, and the claimant or bailee in possession of the property on the assessment date provided by law shall be liable for taxes thereon, but, as between themselves, the holder of the equitable title shall list the property and pay the taxes thereon, whether the property is in possession or not at the time of the payment.

(2) If property is sold less than six months after the the assessment date in the year 1949 and in each year thereafter less than two months after the assessment date, then, as between the purchaser and seller and in the absence of any contract to the contrary, the purchaser of the property shall pay the taxes thereon. If the property is sold more than six months after the assessment date in the year 1949 and in each year thereafter more than two month after the assessment date, the seller shall pay the taxes.

COMMENT

The amendment here makes the change in the provision as to liability for taxes between purchaser and seller, made necessary by the change in the tax calendar.

H. B. 4, Section 17
S. B. 1, Section 17

134.390 [4149b-6] When omitted tax bills become delinquent. A tax bill rendered against omitted property required to be listed with the county tax commissioner or the Department of Revenue or against an increase in valuation over that claimed by the taxpayer, as finally determined upon appeal as provided for in KRS 133.120, shall become due on the day the bill is prepared, and shall be considered delinquent and subject to a penalty of six per cent of the tax, penalty and interest due, unless paid within thirty days after it becomes due, except as otherwise provided by law. All provisions of law of the particular taxing district having an interest therein relating to delinquent taxes on the same class of property or taxpayers involved shall apply to the delinquent omitted tax bill unless otherwise provided by law.

COMMENT

"Tax commissioner" is substituted for "clerk" in this section because under the proposed amendment of 132.310, omitted property is to be listed with the tax commissioner instead of the county court clerk. The reference to omitted tax bills upon an increase in valuation is necessary in order to provide a due date and delinquency provisions for such bills, which are provided for under the proposed amendment to 133.120. (See comment on 133.120)

The inserted language with reference to penalty conforms to the present provision for a penalty on omitted tax bills in 134.020. The amendment to this section would not take effect until January 1, 1950.

H. B. 4, Section 18
S. B. 1, Section 18

136.280 [4019a-10] Reports of banks and trust companies; assessment, equalization and collection of taxes on shares and real property. (1) Every bank and trust company incorporated under the laws of this state, and every national bank doing business in this state, shall, by August 1, 1949, February 1, 1951, and February 1 of each year thereafter,

make a report to the Department of Revenue and to the assessing officer of the county, city or taxing district in which it is located. The report shall show the name and post office address of the bank or trust company; the names of the president, cashier and board of directors; the number of shares of stock and the par and market value of each share; the amount of capital stock paid in; the amount of surplus and undivided profits; the amount of real property charged off that has not been actually sold and transferred; the amount of its deposits; the amount of cash on hand; the amount of securities held by it; the amount loaned on mortgages; the amount of its loans and discount; the value of all tangible property situated in this state that is held and owned by the bank or trust company on July 1, 1949, January 1, 1951 and January 1 of each year thereafter; and such other information as may be required.

(2) The assessing officer of the county, city or taxing district in which any trust company or state or national bank is situated shall assess its shares for taxation for state, county, city and taxing district purposes. Each bank and each trust company may have deducted from the total valuation placed on its shares the assessed value of its tangible property in this state.

(3) Each bank and each trust company shall list its tangible property with the assessing officer of each county and city in which such property is located, and pay taxes thereon to the collecting officer of such county and city and that officer shall make out and return the assessment to the proper authorities of the county and city at the same time and in the same manner as prescribed by law for the return of the assessment of personal property therein.

(4) The equalization, collection, penalties and laws relating thereto provided for other personal property in the county, city or taxing district shall apply to the collection of the taxes provided for in this section. Any county, city or taxing district may collect such taxes by suit.

(5) The provisions of this section do not apply to cities of the first cass to the extent that such provisions are in conflict with the provisions of KRS 91.620 through 91.680.

COMMENT (136.280)

In this section the assessment date for bank shares is is changed from July 1 to January 1, omitting an assessment date in 1950, and the reporting date is changed accordingly from August 1 to February 1. This will conform to the assessment date for other property.

Under the present law it is not clear wether the value of tangible personalty is included in the over-all valuation of the bank shares. If it is, it is subject only to a tax rate of twenty cents for county purposes, twenty cents for city purposes and forty cents for school purposes. If it has been separately assessed it has been subject to the regular local rates, the same as real estate owned by a bank. The amendment makes it clear that tangible personalty of a bank is to be assessed separately and subject to the regular local rates, the same as real estate. This is done by the substitution of the words "tangible property" in place of the words "real property."

The omission of the words "taxing district" in that part of subsection (3) of 136.280 that refers to the payment of taxes to the collecting officer seems to leave no provision for payment of taxes due a taxing district where its collecting officer is not the same person as the collecting officer for the county or city. This result probably is not intended and a correction should be made.

H. B. 4, Section 19
S. B. 1, Section 19

136.290 [4019a-6] Report and valuation of domestic building and loan association shares. (1) Every domestic building and loan association making loans to members only shall, during September 1948, September 1949, January 1951 and January of each year thereafter, file with the Department of Revenue a report containing such information and in such form as the department may require.

(2) The department shall fix the total value of the capital stock composed of shares of each building and loan association, excepting the shares of borrowing members

where the amount borrowed equals or exceeds the amount paid in by those members. The department shall immediately notify each association of the value so fixed.

COMMENT

Under the amendment to this section, building and loan associations will report in January instead of September, beginning in 1951. No report is required in 1950.

The present law, in requiring that the report be made as of September 1, apparently fixes September 1 as the assessment date. The amended section does not indicate as of which date the report is to be made, with the result that no specific assessment date is set forth. Presumably the assessment date is intended to be January 1, but this should be clearly stated.

The amendment omits the present enumeration of the kinds of facts to be reported and substitutes a requirement that the report be in such form and to contain such information as required by the Department of Revenue.

PART THREE

IMPLIED AMENDMENTS OR REPEALS

The present law covering the general subject dealth with by the proposed legislation are contained in Chapters 132 to 136 of the Kentucky Revised Statutes. A careful examination of those chapters indicates that all existing statutes in those chapters that will be affected are specifically amended or repealed by the bills, except as follows:

132.560 (3), requiring the county board of supervisors to allow the household exemption when it assesses property, will no longer have any application, because under the amendment to 133.120 the board of supervisors will not make assessments.

132.610, requiring the county tax commissioner to execute an affidavit before the county court, will be impliedly repealed by the amendment to 132.590, under which the county court will no longer approve the tax commissioner's claim for services.

134.210, relating to the powers and duties of the outgoing sheriff as special tax collector after the expiration of his term, will be affected to the extent that under the proposed legislation the delinquency date will coincide with the end of the sheriff's term, so there will be no occasion for the outgoing sheriff to continue in a collecting capacity.

Some sections of the statutes not embraced within the Revenue and Taxation chapters may be affected by the bills, as follows:

160.460 requires the school tax levy to be made in April. Under 133.185 as amended the levy cannot be made until after the certification of the assessment by the Kentucky Tax Commission, which will be around June 20. (The proposed school bills will make the necessary adjustment here.)

160.470 requires the school budget to be filed not later than March 20. This will be impossible under the proposed legislation because the necessary assessment data upon which to base the budget will not be available then. (The proposed school bills will make the necessary adjustment here.)

157.054 requires allocation of the school equalization fund by April 1. This will be impossible under the proposed legislation because the Department of Revenue will not be able before that date to certify the assessment ratios to the State Board of Education, as contemplated by 157.053. (The proposed school bills will make the necessary adjustment here.)

149.152 and 149.155, relating to assessments for forest fire protection, contain provisions which are based on the present assessment, listing and due dates for county taxes.

258.170 and 258.300, relating to the due date for dog licenses, and the listing of dogs by the county tax commissioner, may be affected by the change in the tax calendar.

45.340 contains a reference to 132.640, which would be repealed by the proposed bills.

Where a city elects to adopt the county assessment, under 132.285, the present law as to the date of making the city tax

levy would be impliedly changed by virtue of the amended provisions of 133.185.

Where a city elects to adopt the county fiscal year, assessment date and levy date, under 132.285, any existing statutes as to the city fiscal year, assessment date and levy date would become inoperative as to that city.

Mr. Morgan moved that the House do now adjourn to meet at 10:30 a.m., Wednesday, March 9, 1949.

Said motion was agreed to.

And then the House adjourned.

WEDNESDAY, MARCH 9, 1949

The House convened and was called to order by the Honorable T. Herbert Tinsley, Speaker.

The House was opened with prayer by the Reverend Charles W. Owens, pastor of the South Frankfort Presbyterian Church, of Frankfort, Kentucky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams	Everett T. Cooper	Richard R. Houpt
Jason Alford	Perry M. Cross	Clyde S. Howard
Earl F. Ashcraft	Horace T. Cull	D. W. Howard
Sidney Baer	B. G. Davidson	M. G. Howard
Bernhardt Bauer	Owen Deering	R. N. Hubbard
C. E. Baumgardner	Adron Doran	Ira W. Hulette
Fred Beshear	G. I. Drury	Laban P. Jackson
Chas. J. Bronston	Kermit Dwyer	Kerby Jennings
Mrs. Mary Burnett	Henry J. Giles	Paul S. Jonas
Chas. W. Burnley	Henry C. Hale	L. H. Jones
Paul Carter	James P. Hanratty	Ercel Kozee
Earl W. Christian	E. R. Hilton	Mrs. J. T. Linton
Robert Collins	C. J. Holsclaw	Harry K. Lowman

W. E. McClure	L. W. Preston	Jesse H. Shelton
F. G. Marquette	E. F. Prichard	Harry Smith
E. H. Martin	Hobart Rayburn	John M. Spaulding
C. D. Moberly	Ottis Roberts	G. W. Steinford
Archie R. Moore	F. L. Robinson	John M. Stumbo
Davis Moore	Lilburn S. Rogers	Albert Thomason
Walter Moorman	Amos Runyan	G. C. Thornton
Fred H. Morgan	Glenn Rushing	W. R. Tipton
E. C. Mullins	Mrs. S. Rutherford	Wilford S. Travis
Stanley Murphy	Dr. K. N. Salyer	Lawrence Watts
Joe E. Nunn	D. B. Saylor	Morris Weintraub
H. C. Patterson	LeRoy Saylor	Lynn Boyd Wells
H. M. Pewitt	James J. Shannon	Rodney Whitlow
J. H. Polsgrove	Paul E. Shannon	Charles W. Wirsch

Mr. Burnley moved that the reading of the Journal of the proceedings of Tuesday, March 8, 1949, be dispensed with, and the same be approved.

Said motion was agreed to.

Mr. Davidson moved that the House do now recess for fifteen minutes.

Said motion was agreed to.

And then the House recessed.

Fifteen minutes having expired, the Speaker resumed the Chair and called the House to order.

Mr. Jennings moved that when the House adjourns tomorrow, March 10, 1949, it adjourn to meet again on Monday, March 28, 1949.

The Speaker ruled said motion not in order as under Section 41 of the Constitution neither House, shall, without the consent of the other, adjourn for more than three days.

SENATE MESSAGE

A message was received from the Senate announcing that they had passed a bill and resolutions which originated in the House of the following titles, viz.:

H. B. No. 1. An Act appropriating money out of the General Expenditure Fund for the fiscal year ending June 30, 1949, for expenses of sessions of the General Assembly.

H. Res. No. 1. A Resolution appropriating additional compensation for officers and employees of the House and Senate.

H. Res. No. 2. A Resolution appropriating the sum of Seven Hundred Fifty ($750.00) for a contingent Fund for the Clerk of the Senate, and appropriating the sum of Seven Hundred Fifty ($750.00) for a contingent fund for the Clerk of the House.

Ordered that said bill and said resolutions be delivered to the Enrolling Clerk of this House.

Messrs. Ashcraft, D. B. Saylor, Ward, Wirsch, Murphy, Alford, Rayburn, Kozee, Carter, Thomason, Roberts, Dwyer, Smith, Durham W. Howard, Marcum, LeRoy Saylor, Cross, Henderson, Cooper, Moberly, M. G. Howard, Jones, Robinson and Shaw, offered the following resolution, viz.:

H. Res. No. 3. A Resolution petitioning the Governor of the Commonwealth to amend or enlarge his call for the present Extraordinary Session of the General Assembly to include the consideration of appropriate legislation for a bonus for war veterans.

Whereas, many of the states have recognized their obligation to the men and women who so valiantly and successfully served our Nation, by making provisions for a bonus for war veterans, but Kentucky has not yet taken any steps to recognize that obligation; and

Whereas, the war veterans of Kentucky were deprived of the opportunity to secure the advantages of the general economic advancement during the war period and thus have been placed in an economic position unfavorable to that enjoyed by others; and

Whereas, the Commonwealth of Kentucky is morally indebted to its citizens who by serving in the armed forces of our County preserved the safety and glory of the Commonwealth; Now Therefore

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

That His Excellency, Earle C. Clements, Governor of the Commonwealth, be and he is hereby petitioned to amend or enlarge the call pursuant to which the present Extraordinary Session of the General Assembly was convened, so as to include the enactment of appropriate legislation for a bonus for war veterans.

Bills of the following titles were introduced, viz.:

By Mr. Preston.

H. B. No. 13. An Act classifying property for assessment as provided by Section 170 of the Constitution.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

1. There shall be exempt from taxation public property used for public purposes; places actually used for religious worship with grounds attached thereto and used and appurtenant to the house of worship not exceeding one-half (½) acre in cities or towns, not exceeding (2) acres in the county; places of burial not held for private or corporate profit, including institutions of purely public charity and institutions of education not used or employed for gain by any person or corporation; and property held or owned by a religious organization or institutions of education or institutions of public charity and rented for income in competition with other real estate holders shall list said property for taxation for all taxable purposes, both State, County, City and School, and such property shall be subject to the same rate of taxes as now provided by law.

2. This Act shall take effect on the 1st day of January, 1950.

By Mr. Jennings.

H. B. No. 14. An Act relating to property subject to state tax only and repealing, amending and reenacting Chapter 207 of the 1948 Acts of the General Assembly of the Commonwealth of Kentucky, known as Section 132.200, KRS.

Said bill is as follows, viz.:

Preamble

Whereas, The Governor of the Commonwealth of Kentucky has courageously called the General Assembly of the Commonwealth of Kentucky into special session for the purposes of correcting tax evils, and

Whereas, the Courier-Journal in its editorial on Sunday, February 27, 1949, captioned "A Chance for Service Awaits Special Session," states as follows:

"A Special Session of the General Assembly begins Tuesday with an opportunity to propel the State forward a long way in outlook and service.

"The manner in which people go about tax reform offers one of the clearest tests of intelligent progress as opposed to reaction. The very necessity of this reform means that bad habits have grown up, that self-interest has become entrenched, that unfairness and inequality of burden exist and that a government has become slothful in thinking and in method.

"At the heart of business before the session is a challenge to recognize these facts—to see, indeed, that they are facts of Kentucky's situation. If the members do so, and then go on with boldness and resolution to mend matters, the session could well go into the record as one of the State's most serviceable.

"Six bills have been drawn to change tax assessment laws, with an eye to equality for all property, owners, and to create uniform standards of contribution and sharing. Partic-

ularly at stake is equality of education, because it is the school system which is most distorted by inequality among districts and counties.—''

and

Whereas, the General Assembly are convinced of the truth of the salient facts of said editorial and believe that it is necessary that the General Assembly create uniform standards of contribution and sharing, and

Whereas, it is revealed by Sections 132.200, Kentucky Revised Statutes, that bad habits have grown up in the classification of property for taxation and exemption thereof, and under the interpretation thereof by the Court of Appeals, and

Whereas, the present provision of Section 132.200, Kentucky Revised Statutes, are as follows:

''132.200 Property subject to state tax only. All property subject to taxation for state purposes shall also be subject to taxation in the county, city, school or other taxing district in which it has a taxable situs, except the classes of property described in KRS 132.030 and 132.050, and the following classes of property, which shall be subject to taxation for state purposes only:

''(1) Farm implements and farm machinery owned by a person actually engaged in farming and used in his farm operation.

''(2) Livestock and domestic fowls.

''(3) Capital stock of building and loan associations.

''(4) Machinery and products in course of manufacture, of individuals or corporations actually engaged in manufacturing, and their raw materials actually on hand at their plants for the purpose of manufacture. Individuals or corporations actually engaged in the printing, publication and distribution of a newspaper or operating a job-printing plant shall be deemed to be actually engaged in manufacturing.

''(5) Unmanufactured agricultural products, (except that the same shall be exempt from taxation for state purposes to the extent of the value, or amount, of any unpaid non-

recourse loan or loans thereon granted by the United States Government or any agency thereof,) and except that cities and counties may each impose an ad valorem tax of not exceeding fifteen cents on each one hundred dollars of the fair cash value of all unmanufactured agricultural products subject to taxation within their limits that are not actually on hand at the plants of manufacturing concerns for the purpose of manufacture, nor in the hands of the producer or any agent of the producer to whom the products have been conveyed or assigned for the purpose of sale.

"(6) Money in hand, notes, bonds, accounts and other credits, whether secured by mortgage, pledge or otherwise, or unsecured, and shares of stock, except that nothing in this section shall forbid local taxation of franchises of corporations or of the shares of banks, trust companies or combined banks and trust companies doing business in this state, or domestic life insurance companies."

and

Whereas, Section 170 of the Constitution of the Commonwealth of Kentucky provides that

"The General Assembly may authorize any incorporated city or town to exempt manufacturing establishments from municipal taxation, for a period of not exceeding five years, as an inducement to their location—"

and whereas the General Assembly of the Commonwealth of Kentucky has so provided by Statute, and the proposed legislation will not affect it or interfere with the inducement provided for attracting new industry, and

Whereas, certain businesses under Section 132.200 KRS are exempt from contributing anything to the county, city, school, or other taxing district in which it has taxable property, consisting of machinery and products in course of manufacture and raw material on hand, and

Whereas, under Section 132.200 KRS, the Court of Appeals has held that a coffee manufacturer does not have to pay upon his machinery or the coffee beans on hand as raw material, 188 Ky. 570; that an ice cream manufacturer does not have to pay on his machinery or the raw material on hand

from which he makes ice cream, 211 Ky. 596; or a rock crushing company, crushing rock, does not have to pay upon the rock crushing machinery or upon the raw material on hand, 222 Ky. 606; a corporation owning and operating a plant for the generation of electricity, 216 Ky. 78; machinery used in cutting up scrap iron or the scrap iron on hand, 223 Ky. 203; machinery, products in course of manufacture of raw material on hand belonging to a railroad, used for the purpose of manufacture, 228 Ky. 65; machinery used in bottling whiskey, 284 Ky. 676; machinery, presses, jobbing presses, products in course of manufacture and raw material on hand belonging to newspapers, 1928 O. A. G. No. 74; machinery and products used in baking bread, cakes and pies, 1929 O. A. G. No. 1159; machinery used in converting saw logs into lumber, 1929 O. A. G. No. 1292; cross tie manufacturing concerns and the cross ties, 300 Ky. 224; electric companies' substations and transformers, 306 Ky. 687; and

Whereas, under the call we are called upon to provide for an equality of assessments, and

Whereas, the proposed legislation herein provided for only strikes Section 3 and Section 4 from the above-quoted Act, which is the present law, and

Whereas, the proposed legislation places the capital stock of building and loan associations on the same equal basis as shares of stock in banks and trust companies whereas under the old act they were completely exempt from county, city, or school taxes, and

Whereas, the various business which have been exempt under Sections 3 and 4 of 132.200, KRS, have contributed nothing to county, city, and school taxes, and

Whereas, there is no justification for such exemptions, and

Whereas, it is the intention of the Legislature to provide for the just, equitable classification for property, now therefore, the following act:

AN ACT relating to property subject to state tax only and repealing, amending, and re-enacting Chapter 207 of the

1948 Acts of the General Assembly of the Commonwealth of Kentucky, known as Section 132.200, KRS.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Chapter 207 of the 1948 Acts of the General Assembly of the Commonwealth of Kentucky, known as Section 132.200, KRS, be repealed, amended, and re-enacted so that when so repealed, amended, and re-enacted it will read as follows:

All property subject to taxation for state purposes shall also be subject to taxation in the county, city, school, or other taxing district in which it has a taxable situs, except the classes of property described in KRS 132.030 and 132.050, and the following classes of property, which shall be subject to taxation for state purposes only:

1. Farm implements and farm machinery owned by a person actually engaged in farming and used in his farm operation.

2. Livestock and domestic fowls.

3. Unmanufactured agricultural products, (except that the same shall be exempt from taxation for state purposes to the extent of the value, or amount, of any unpaid nonrecourse loan or loans thereon granted by the United States Government or any agency thereof,) and except that cities and counties may each impose an ad valorem tax of not exceeding fifteen cents on each one hundred dollars of the fair cash value of all unmanufactured agricultural products subject to taxation within their limits that are not actually on hand at the plants of manufacturing concerns for the purpose of manufacture, nor in the hands of the producer or agent of the producer to whom the products have been conveyed or assigned for the purpose of sale.

4. Money in hand, notes, bonds, accounts and other credits, whether secured by mortgage, pledge or otherwise, or unsecured, and shares of stock, except that nothing in this section shall forbid local taxation of franchises of corporations or of the shares of banks, trust companies, or combined banks and trust companies doing business in this state, or

domestic life insurance companies, and shares of stock in building and loan associations.

This Act shall become effective January 1, 1950.

Ordered that said bills be printed and referred to the Committee on Rules.

Mr. Morgan moved that the House do now recess until 2 o'clock, p.m.

Said motion was agreed to.

And then the House recessed.

The hour of 2 o'clock, p.m. having arrived, the Speaker resumed the Chair and called the House to order.

Dr. Sayler of the Committee on Enrollment reported that they had examined and found to be correctly enrolled a bill and resolutions of the following, viz.:

H. B. No. 1. An Act appropriating money out of the General Expenditure Fund for the fiscal year ending June 30, 1949, for expenses of sessions of the General Assembly.

H. Res. No. 1. A Resolution appropriating additional compensation for officers and employees of the House and Senate.

H. Res. No. 2. A Resolution appropriating the sum of Seven Hundred Fifty ($750.00) for a contingent fund for the Clerk of the Senate, and appropriating the sum of Seven Hundred Fifty ($750.00) for a contingent fund for the Clerk of the House.

Thereupon all other business was suspended, said bill and resolutions were read at length and compared in open session and found to be correctly enrolled, and thereupon, the Speaker, in open session and in the presence of the House affixed his signature thereto.

Ordered that the Enrolling Clerk deliver said bill and resolutions to the Senate.

After a time the Enrolling Clerk aforesaid delivered the original and enrolled copies of said bill and resolutions duly signed by the President of the Senate, into the possession of the Chief Clerk of this House.

Ordered that said bill and resolutions be delivered by the Chief Clerk to the Governor.

After a time the Chief Clerk reported that he had discharged that duty.

SENATE MESSAGE

A message was received from the Senate announcing that they had passed a resolution which orginated in that body of the following title, viz.:

S. Res. No. 5. A RESOLUTION petitioning Congress to provide for the canalization of the Big Sandy River.

Said resolution is as follows, viz.:

Whereas the general welfare of Eastern Kentucky is dependent upon the full scale operation of the coal industry in that section of the State, and

Whereas all the people of the State of Kentucky benefit from the economic well-being of any of its sections, and

Whereas the coal industry in the Big Sandy Valley of Eastern Kentucky is at a distinct disadvantage in competing with coal producing regions of some other states, which are able to ship their coal to market by river as well as other means of transportation, and

Whereas widespread unemployment has developed in the Big Sandy Valley due to this situation, and

Whereas the building of a series of locks and dams on the Big Sandy River would provide a new means of transportation for coal from that area, whereby putting the valley in an equal competitive situation with that of other areas, and

Whereas the U. S. Corps of Engineers has recommended the canalization of the Big Sandy River as being a project worthy of construction by the Federal Government, in the question of providing funds for this project is now before the U. S. Congress.

Now, therefore, be it resolved by the General Assembly of the Commonwealth of Kentucky:

The U. S. Congress is hereby requested to appropriate funds to begin the construction of locks and dams on the Big Sandy River, so as to provide a stage of water which will make possible year-round transportation on that river. The Congress is requested to make such funds available immediately to the U. S. Corps of Engineers, so that construction of locks and dams can begin during the year 1949.

Ordered that said resolution be laid on the Clerk's desk.

Mr. Preston rose to a point of information and requested of the Speaker the number constituting a Constitutional majority under the present membership of this House.

The Speaker ruled that fifty-one members constituted such a majority.

From this decision Messrs. Preston and Davidson filed the following appeal, viz.:

"We, the undersigned members, appeal from the ruling of the Chair.

(s) Leonard W. Preston
(s) B. G. Davidson"

The Speaker vacated the Chair and designated Mr. Doran as Speaker pro tem.

The Speaker pro tem announced, "Shall the decision of the Chair stand as the judgment of the House."

It was decided in the affirmative.

The yeas and nays being taken thereon were as follows, viz.:

Those who voted in the affirmative were—

Sidney Baer	Kerby Jennings	E. F. Prichard
Fred Beshear	Paul S. Jonas	Hobart Rayburn
Chas. J. Bronston	Ercel Kozee	Amos Runyan
Mrs. Mary Burnett	Mrs. J. T. Linton	Mrs. S. Rutherford
Chas. W. Burnley	Harry K. Lowman	Dr. K. N. Salyer
Owen Deering	W. E. McClure	James J. Shannon
Adron Doran	E. H. Martin	Paul E. Shannon
G. I. Drury	Walter Moorman	John M. Spaulding
Henry C. Hale	Fred H. Morgan	G. W. Steinford
James P. Hanratty	E. C. Mullins	John M. Stumbo
E. R. Hilton	H. S. Overby	W. R. Tipton
C. J. Holsclaw	H. C. Patterson	Morris Weintraub
M. G. Howard	H. M. Pewitt	Rodney Whitlow
R. N. Hubbard		

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Those who voted in the negative were—

Bernam Adams	Laban P. Jackson	L. W. Preston
Horace T. Cull	Stanley Murphy	Ottis Roberts
B. G. Davidson	J. H. Polsgrove	Harry Smith

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Thereupon the Speaker resumed the chair.

A bill of the following title was introduced, viz.:

By Mr. Maurice G. Howard.

H. B. No. 15. An Act relating to Revenue and Taxation; amending KRS 136.030.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 136.030 of the Kentucky Revised Statutes is amended to read as follows:

(1) The individual stockholders of a corporation shall not be required to list their shares for ad valorem taxation so long as the corporation pays taxes to the State of Kentucky on at least fifty percent of its total property, wherever located, provided, however, that bonds and obligations of the United States of America and its possessions and bonds and obligations of the State of Kentucky, its instrumentalities and its political subdivisions and their instrumentalities shall not be considered in the computation of the total property of the corporation, wherever located, nor the computation of the amount of property upon which the corporation pays ad valorem taxes to the State of Kentucky. In order to obtain this exemption the stockholders must furnish satisfactory proof to the Department of Revenue that at least fifty percent of the total property of the corporation as hereinabove specified is taxed in the State of Kentucky.

(2) Every corporation organized under the laws of this state, or doing business in this state, whose stock is liable to assessment and taxation under subsection (1) of this section, except banks, trust companies, or combined banks and trust companies doing business in this state and domestic life insurance companies, shall by June 1 of each year make a true and correct report to the Department of Revenue, verified by its president, secretary, treasurer or other chief officer, giving the names and addresses of residents of this state who hold its shares of stock and outstanding bonds as of January 1 previous thereto, and also the transfer of any of its stocks or bonds by residents of this state to nonresidents within thirty days previous to January 1.

Ordered that said bill be printed and referred to the Committee on Rules.

Mr. Morgan moved that the House do now adjourn to meet again at 10 o'clock, a.m., Thursday, March 10, 1949.

Said motion was agreed to.

And then the House adjourned.

THURSDAY, MARCH, 10, 1949

The House convened and was called to order by the Honorable T. Herbert Tinsley, Speaker.

The House was opened with prayer by the Reverend Charles W. Owens, pastor of the South Frankfort Presbyterian Church, of Frankfort, Kentucky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams	C. J. Holsclaw	Lilburn S. Rogers
Jason Alford	Richard R. Houpt	Amos Runyan
Earl F. Ashcraft	D. W. Howard	Glenn Rushing
Sidney Baer	Ira W. Hulette	Mrs. S. Rutherford
Bernhardt Bauer	Laban P. Jackson	Dr. K. N. Salyer
C. E. Baumgardner	Kerby Jennings	D. B. Saylor
Fred Beshear	Paul S. Jonas	LeRoy Saylor
Chas. J. Bronston	Mrs. J. T. Linton	James J. Shannon
Mrs. Mary Burnett	Harry K. Lowman	Paul E. Shannon
Chas. W. Burnley	W. E. McClure	James S. Shaw
Paul Carter	F. G. Marquette	Jesse H. Shelton
Earl W. Christian	E. H. Martin	Harry Smith
Robert Collins	Archie R. Moore	John M. Spaulding
Everett T. Cooper	Davis Moore	G. W. Steinford
Perry M. Cross	Walter Moorman	John M. Stumbo
Horace T. Cull	Fred H. Morgan	Albert Thomason
B. G. Davidson	E. C. Mullins	G. C. Thornton
Owen Deering	Stanley Murphy	Wilford S. Travis
Adron Doran	H. S. Overby	J. B. Veech
Kermit Dwyer	H. C. Patterson	W. J. Ward
Henry J. Giles	H. M. Pewitt	Lawrence Watts
Otto W. Goff	J. H. Polsgrove	Lynn Boyd Wells
Henry C. Hale	L. W. Preston	Rodney Whitlow
James P. Hanratty	E. F. Prichard	G. F. Williamson
Carson Hibbitts	Hobart Rayburn	Charles W. Wirsch
E. R. Hilton	Ottis Roberts	

Mr. Morgan moved that the reading of the Journal of the proceedings of Wednesday, March 9, 1949, be dispensed with, and the same be approved.

Said motion was agreed to.

Mr. Polsgrove moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. Orvil Sivers.

Said motion was unanimously agreed to.

Mr. Jackson moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. D. L. Green, of Shelbyville, Ky.

Said motion was unanimously agreed to.

Mr. Martin moved that the rules be suspended and the privilege of the floor extended to Miss Blackburn and Judge Pettit.

Said motion was unanimously agreed to.

Mr. Stumbo moved that the rules be suspended and the privilege of the floor extended to Mr. Clive Ahers.

Said motion was unanimously agreed to.

Mr. Morgan moved that the House adjourn at 11 o'clock, a.m. to meet again at 8 o'clock, p.m., Monday, March 14, 1949.

Said motion was agreed to.

Mr. Paul Shannon moved that the rules be suspended and the privilege of the floor extended to Mrs. Alice Smith.

Said motion was unanimously agreed to.

Mr. Morgan moved that the House do now adjourn.

Said motion was agreed to

And then the House adjourned

MONDAY, MARCH 14, 1949

The House convened and was called to order by the Honorable Adron Doran, Speaker pro tem, designated in a writing filed with the Chief Clerk of the House of Representatives as follows, viz.:

March 14, 1949

Mr. Byron Royster,
Chief Clerk,
House of Representatives,
Frankfort, Ky.

Dear Mr. Royster:

I shall necessarily be absent from the House of Representatives for the next several days because of an important engagement in Washington, D. C., and hereby designate the Hon. Adron Doran, a member of the House from the County of Graves, to act as Speaker pro tem during my absence.

Please transmit this message to the membership of the House.

Very truly yours,
(s) T. Herbert Tinsley
Speaker

The House was opened with prayer by the Reverend W. P. Wilhoyte, pastor of the Church of the Nazarene, of Frankfort, Ky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams	Paul Carter	Kermit Dwyer
Jason Alford	W. K. Coleman	Otto W. Goff
Earl F. Ashcraft	Robert Collins	Henry C. Hale
Bernhardt Bauer	Perry M. Cross	Carson Hibbitts
Fred Beshear	Horace T. Cull	C. J. Holsclaw
Chas. J. Bronston	Owen Deering	Richard R. Houpt
Mrs. Mary Burnett	Adron Doran	Clyde S. Howard

D. W. Howard
M. G. Howard
R. N. Hubbard
Ira W. Hulette
Laban P. Jackson
Kerby Jennings
Paul S. Jonas
Mrs. J. T. Linton
Harry K. Lowman
E. H. Martin
C. D. Moberly
Davis Moore
Walter Moorman
Fred H. Morgan
E. C. Mullins
Stanley Murphy
H. S. Overby
H. M. Pewitt
J. H. Polsgrove
L. W. Preston
E. F. Prichard
Hobart Rayburn
Ottis Roberts
Lilburn S. Rogers
Mrs. S. Rutherford
LeRoy Saylor
Paul E. Shannon
Harry Smith
G. W. Steinford
John M. Stumbo
Albert Thomason
Wilford S. Travis
J. B. Veech
W. J. Ward
Lawrence Watts
Morris Weintraub
Lynn Boyd Wells
Rodney Whitlow
G. F. Williamson
Charles W. Wirsch

Mr. Morgan moved that the reading of the Journal of the proceedings of Thursday, March 10, 1949, be dispensed with and the same be approved.

Said motion was agreed to.

Mr. Ward moved that the rules be suspended and the privilege of the floor extended to Messrs. Dave Kelley, Earl Chandler and J. B. Wells.

Said motion was unanimously agreed to.

Mr. Hubbard moved that the rules be suspended and the privilege of the floor extended to Messrs. Jack Milby and Singleton Cagle.

Said motion was unanimously agreed to.

Mr. Overby moved that the rules be suspended and the privilege of the floor extended to Mr. James Brumagen.

Said motion was unanimously agreed to.

Mr. Morgan moved that the rules be suspended and the privilege of the floor extended to Miss Lydia Mae Sutherland, of Graves County.

Said motion was unanimously agreed to.

Mr. Morgan offered the following resolution, viz.:

H. Res. A.

Whereas, the Mose Green Club of Louisville, Kentucky, is the oldest and most distinguished Democratic Club in the United States of America, and

Whereas, St. Patrick's Day, March 17th, this Year of Our Lord Nineteen Hundred and Forty-nine, falls on Thursday of this current week, and

Whereas, the President of this most honored orgauization is a member of the General Assembly of the Commonwealth of Kentucky, being none other than the Honorable C. W. A. McCann, Senator from the County of Jefferson, 37th District, and

Whereas, it has been the custom of this Club from time immemorial, the mind of man running not to the contrary, fittingly to celebrate St. Patrick's Day by the giving of a gala dance, and

Whereas, this Thursday, March 17th, 1949, will be marked by such an affair in the Club Madrid, at Third and Guthrie Streets in Louisville, Kentucky, which dance will begin at 9:00 P. M., admission $1.50 per person, at which entertainment will be provided by Jake Schilling's Band and Floor Show, and at which much levity and general merriment will ensue,

Now, therefore, be it resolved by the General Assembly of the Commonwealth of Kentucky:

That (1) The members of this body do hereby heartily approve and endorse such an occasion, and

(2) Agree to attend this function, if within the realm of human possibility, and

(3) Agree to pay $1.50 for the privilege hereinabove mentioned, and

(4) Agree to enjoy and support this and all future similar endeavers of the said Mose Green Club.

Said resolution was adopted.

A resolution of the following title was introduced, viz.:

By Mr. Morgan.

H. Res. No. 4. A Resolution appropriating the sum of $750.00 for contingent fund for the Clerk of the Senate, and appropriating the sum of $750.00 for a contingent fund for the Clerk of the House.

Said resolution is as follows, viz.:

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

That for the purpose of paying such expenses as the Chief Clerk of the Senate of Kentucky is directed to incur by the Senate of Kentucky there is hereby set aside out of the Legislative Session Fund as a contingent fund the sum of Seven Hundred and Fifty Dollars ($750.00), and for the purpose of paying the expenses incurred by the Chief Clerk of the House of Representatives, under the direction of the House of Representatives of the Commonwealth of Kentucky, there is hereby set aside out of the Legislative Session Fund as a contingent fund the sum of Seven Hundred and Fifty Dollars ($750.00). Said respective funds shall be paid out on warrant of the Department of Finance on requisition of the Chief Clerks of the Senate and of the House of Representatives.

Whereas, it is necessary that these contingent funds for the Chief Clerks of the Senate and House of Representatives be immediately available, an emergency is hereby declared to exist and this resolution shall be effective from and after its passage and approval by the Governor of the Commonwealth of Kentucky.

Ordered that said resolution be printed and referred to the Committee on Rules.

Mr. Morgan moved that the House do now adjourn to meet again at 2 o'clock, p.m. Tuesday, March 15, 1949.

Said motion was agreed to.

And then the House adjourned.

TUESDAY, MARCH 15, 1949

The House convened and was called to order by the Honorable Adron Doran, Speaker pro tem.

The House was opened with prayer by the Reverend W. P. Wilhoyte, pastor of the Church of the Nazarene, of Frankfort, Ky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams	James P. Hanratty	Stanley Murphy
Jason Alford	Carson Hibbitts	H. S. Overby
Earl F. Ashcraft	E. R. Hilton	H. C. Patterson
Sidney Baer	C. J. Holsclaw	H. M. Pewitt
Bernhardt Bauer	Richard R. Houpt	J. H. Polsgrove
C. E. Baumgardner	Clyde S. Howard	L. W. Preston
Fred Beshear	D. W. Howard	E. F. Prichard
C. J. Bronston	M. G. Howard	Ottis Roberts
Mrs. Mary Burnett	Ira W. Hulette	Lilburn S. Rogers
Chas. W. Burnley	Laban P. Jackson	Glenn Rushing
Paul Carter	Kerby Jennings	Mrs. S. Rutherford
Earl W. Christian	Paul S. Jonas	Dr. K. N. Salyer
Robert Collins	L. H. Jones	D. B. Saylor
Everett T. Cooper	Ercel Kozee	LeRoy Saylor
Perry M. Cross	Mrs. J. T. Linton	James J. Shannon
Horace T. Cull	Harry K. Lowman	Paul E. Shannon
Owen Deering	W. E. McClure	Jesse H. Shelton
Adron Doran	E. H. Martin	Harry Smith
G. I. Drury	Davis Moore	G. W. Steinford
Kermit Dwyer	Walter Moorman	John M. Stumbo
Otto W. Goff	Fred H. Morgan	Albert Thomason
Henry C. Hale	E. C. Mullins	G. C. Thornton

Wilford S. Travis	Lawrence Watts	G. F. Williamson
J. B. Veech	Morris Weintraub	Charles W. Wirsch
W. J. Ward	Rodney Whitlow	

Dr. Salyer moved that the reading of the Journal of the proceedings of Monday, March 14, 1949, be dispensed with, and the same be approved.

Said motion was agreed to.

Mr. Morgan of the Committee on Rules, to which the same had been referred, reported bills and a resolution of the following titles, viz.:

H. B. No. 11. An Act creating a Kentucky Property and Building Commission and defining its powers, duties and functions; repealing Chapter 237 of the Acts of 1948 (KRS 56.340 to 56.430), and repealing all laws in conflict with this Act.

With Committee amendment thereto.

Said Committee amendment to said bill is as follows, viz.:

Amend printed copy of House Bill No. 11, on page 3, section 3, by adding after line 27, and before line 28, the following:

(5a) To determine the housing and furnishings needs of the various State agencies located in Frankfort and to establish and put into effect a permanent program for housing them. The Commission is also authorized and directed to allocate office space and furnishings in existing public buildings located in Frankfort according to the needs of the various agencies and when necessary to provide additional office space and furnishings in Frankfort under any building program it deems most advisable and economical for the state.

(5b) The permanent housing program shall include provisions for housing the General Assembly and its related agencies, including the Legislative Research Commission and

the Statute Revision Commission, the Executive Offices, the Court of Appeals and the Clerk of the Court of Appeals, the Department of Law and the Law Library, in the New State Capitol. If there be any additional space in the Capitol, it shall be assigned to agencies whose activities are most closely related to the agencies directed to be located permanently in the Capitol.

H. B. No. 10. An Act relating to engineering and construction services for the State and its agencies; abolishing the former Division of Engineering and Construction of the Department of Welfare, which was transferred to the Kentucky Building Commission by Chapter 237 of the Acts of 1948; and transferring all personnel, equipment, facilities, and appropriations to a new Division of Engineering created under the State Property and Building Commission.

H. B. No. 9. An Act relating to the obligations of rural electric cooperative corporations, with particular reference to the period of maturity thereof.

H. B. No. 8. An Act appropriating additional funds to the Division of Hospitals and Mental Hygiene of the Department of Welfare for the care of patients at and maintenance of the State mental institutions.

H. Res. No. 4. A Resolution appropriating the sum of $750.00 for a contingent fund for the Clerk of the Senate and appropriating the sum of $750.00 for a contingent fund for the Clerk of the House.

With the expression of opinion that said bills and said resolution should pass.

Said bills and said resolution were each and severally read at length for the first time and

Ordered placed on the Calendar.

A resolution of the following title was introduced, viz.:

By Mr. Weintraub.

H. Res. No. 5. A Joint Resolution providing for the payment of the per diem of the late Isaac M. Blevins.

Said resolution is as follows, viz.:

Whereas, the late Isaac M. Blevins was elected to the House of Representatives of this General Assembly at the general election in November 1947, from the 83rd legislative district; and

Whereas, the deceased spent considerable time and money in his campaign for nomination and election; and

Whereas, it has heretofore been the custom and precedent of the General Assembly to allow the widow or dependents of deceased members the per diem they would have received, and

Whereas, if the late Representative Isaac M. Blevins had been permitted to serve in the 1949 Extraordinary Session of the General Assembly, to which he was duly and legally elected, he would have received as per diem the sum of $15.00 for each legislative day of the session as a member thereof; now therefore

Be it resolved by the House of Representatives of the General Assembly of the Commonwealth of Kentucky, the Senate concurring therein:

That there is hereby appropriated out of the Legislative Session Fund, available for the present Extraordinary Session of the General Assembly, an amount equal to $15.00 for each day of the present Extraordinary Session, to be paid to Mrs. Isaac M. Blevins, widow of the late Representative Isaac M. Blevins of Wayne County, being the per diem the late Representative Blevins would have received had he lived to serve during this session to which he was duly elected. The Clerk of the House of Representatives shall certify the amount specified herein to the Commissioner of Finance, who is hereby directed to draw his warrant upon the State Treasurer in the amount specified herein.

Ordered that said resolution be printed and referred to to the Committee on Rules.

Mr. Mullins read to the members of the House the following poem:

SPECIAL SESSION LEGISLATIVE BLUES

Or

THE LEGISLATOR'S DILEMMA

By E. C. Mullins

To measure up to every demand that a Legislator faces
From pressure groups on every hand that pull upon his traces,
He needs must have for learning a college education,
A clergyman's constant yearning for a noble consecration,
The talents of a financier for executive ability,
The craftiness of a patrioteer, a deacon's deep humility;
The temper of an angel of edification, who never rants in rage,
A chameleon's prowess for adaptation to act on any stage;
Be tactful as a diplomat, in courage a hero brave,
As daring as an acrobat, complacent as a wave;
As wise as a serpent, as harmless as a dove,
Persevering as the devil, as yielding as love;
As two-faced as Janus,—with singleness of heart,
A scientific master of the "quick change" art.

Deftly dodging the issues, cleverly facing the facts,
Trite thoughts as thin as tissues he states, and then—retracts;
To all appeals for appropriations his ready assent is due,
Though vigorously opposing all taxation to raise the revenue;
He must feign be truth-telling, though practicing deceit,
With persuasion all-compelling toward advance or to retreat;
Be loyal ever to his friends, to enemies press the battle
In deadly fight to the finish, as political sabers rattle.

A thoughtful fellow must he be, yet laugh in lighter vein,
A solemn, sober statesman he, with humorous refrain;
He all things must to all men be—treat each one like a brother—

Still never suffer the one to see his favor shown the other.
His admiring public may wish him well, his friends show no dissension,
Even foes may fall beneath his spell and fame accord his mention;
But, over his head there hangs a cloud—albiet with silver lining,
Amidst their plaudits long and loud, he sees his Star declining;
For, though he fight with all his might to merit his fickle fame,
He gets no praise for the triumphs of right, for the wrong he gets all blame.

Mr. Morgan moved that when the House adjourns today it adjourn out of respect for Judge J. G. Forester, last survivor of the one hundred delegates who wrote the present State Constitution in 1890-91.

Said motion was agreed to.

Mr. Morgan moved that the House do now adjourn to meet again at 2 o'clock, p. m., Wednesday, March 16, 1949.

Said motion was agreed to.

And then the House adjourned.

WEDNESDAY, MARCH 16, 1949

The House convened and was called to order by the Honorable Adron Doran, Speaker pro tem.

The House was opened with prayer by the Reverend W. P. Wilhoyte, pastor of the Church of the Nazarene, of Frankfort, Ky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams
Jason Alford
Earl F. Ashcraft
Sidney Baer
Bernhardt Bauer
C. E. Baumgardner
Fred Beshear
Chas. J. Bronston
Mrs. Mary Burnett
Chas. W. Burnley
A. H. Calvert
Paul Carter
Earl W. Christian
W. K. Coleman
Robert Collins
Everett T. Cooper
Perry M. Cross
Horace T. Cull
B. G. Davidson
Owen Deering
Adron Doran
G. I. Drury
Kermit Dwyer
Henry J. Giles
Henry C. Hale
James P. Hanratty
Dennis Henderson
Carson Hibbitts
E. R. Hilton
C. J. Holsclaw
Richard R. Houpt
Clyde S. Howard
D. W. Howard
M. G. Howard
Ira W. Hulette
Laban P. Jackson
Kerby Jennings
Paul S. Jonas
L. H. Jones
Ercel Kozee
Mrs. J. T. Linton
Harry K. Lowman
W. E. McClure
F. G. Marquette
E. H. Martin
C. D. Moberly
Archie R. Moore
Davis Moore
Walter Moorman
Fred H. Morgan
E. C. Mullins
Stanley Murphy
Joe E. Nunn
H. S. Overby
H. C. Patterson
H. M. Pewitt
J. H. Polsgrove
L. W. Preston
E. F. Prichard
Hobart Rayburn
Ottis Roberts
F. L. Robinson
Amos Runyan
Glenn Rushing
Mrs. S. Rutherford
Dr. K. N. Salyer
D. B. Saylor
LeRoy Saylor
James J. Shannon
Paul E. Shannon
James S. Shaw
Harry Smith
John M. Spaulding
G. W. Steinford
John M. Stumbo
Albert Thomason
G. C. Thornton
W. R. Tipton
Wilford S. Travis
J. B. Veech
Lawrence Watts
Lynn Boyd Wells
Rodney Whitlow
G. F. Williamson
Charles W. Wirsch

Dr. Salyer moved that the reading of the Journal of the proceedings of Tuesday, March 15, 1949, be dispensed with, and the same be approved.

Said motion was agreed to.

Mr. Overby moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. James Bonfield.

Said motion was unanimously agreed to.

Mr. Thornton moved that the rules be suspended and the privilege of the floor extended to Mr. Paul Cobb, of Owenton, Ky.

Said motion was unanimously agreed to.

Mr. Davidson moved that the rules be suspended and the privilege of the floor extended to Professor Walter Gattis.

Said motion was unanimously agreed to.

Mr. Overby moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. Clyde V. Moorhead, of Brooksville, Ky.

Said motion was unanimously agreed to.

Mr. Clyde Howard moved that the rules be suspended and the privilege of the floor extended to Messrs. W. W. Perry, George Guttermuth, Hays Burnett, Claude Conner and J. R. Layman.

Said motion was unanimously agreed to.

Mr. Overby moved that Marjorie Moorhead and Carolyn Bonfield be made Honorary Pages of this House.

Said motion was agreed to.

Mr. Maurice G. Howard moved that Beulah, Mildred, John and Martine Lashley, quadruplets from Leitchfield, Kentucky, be made Honorably Pages of this House.

Said motion was agreed to.

Mr. Preston offered the following resolution, viz.:

H. Res. A. A Resolution requesting and urging the Department of Agriculture of the United States to make available to the Kentucky Department of Revenue and to the county tax commissioners of Kentucky any maps or map

records produced for and used by the Department of Agriculture of the United States or any Federal Agency embraced within or attached to said department.

Whereas, the General Assembly of Kentucky is now convened in Extraordinary Session for the purpose of developing a program for the equalization of property assessments; and

Whereas, in order to establish a satisfactory program of tax assessment it is essential that adequate tools be provided, particularly maps and plats of real estate in each county; and

Whereas, it appears that the Department of Agriculture of the United States and the Agencies embraced therein or attached thereto have maps and plats covering property in Kentucky devoted to agricultural uses, which maps or plats would be of invaluable assistance to the tax assessing officials of Kentucky;

Now Therefore,

Be it resolved by the House of Representatives of the Commonwealth of Kentucky:

That the Department of Agriculture of the United States be and it hereby is requested and urged to make available to the Kentucky Department of Revenue and to the county tax commissioners of Kentucky any maps or plats produced for or used by the Department of Agriculture of the United States and the various Agencies embraced therein or attached thereto, that may be useful or suitable in securing and maintaining adequate property tax assessment records, and that the Kentucky Department of Revenue and the county tax commissioners of Kentucky be permitted to have necessary access to such maps or plats and to reproduce the same through photographic process.

The Clerk of the House of Representatives is directed to forward a copy of this Resolution to the Secretary of Agriculture of the United States.

Said resolution was adopted.

Mr. Steinford offered the following resolution, viz.:

H. Res. B. A Resolution honoring the 50th or Golden Wedding Anniversary of the mother and father of a member of this House of Representatives.

Whereas, the solidarity of the Home is one of the bulwarks and foundation of American tradition and democracy; and

Whereas, it has been brought to the attention of this House of Representatives, in Special Session assembled, that Hyman L. Weintraub and Mollie Weintraub, father and mother of Morris Weintraub, member of this House, will on Sunday, March 20th, 1949, commemorate their 50th or Golden Wedding Anniversary by an appropriate affair at the home of said Morris Weintraub at 133 Kentucky Drive, South Newport, Kentucky; and

Whereas, it is proper and fitting that this House of Representatives, which has had the pleasure of repeated visits by said Hyman L. Weintraub and Mollie Weintraub, take some steps to recognize family tradition and life in this Commonwealth, and to express themselves in an appropriate manner to those who have brought, by their exemplary life and living, and from a humble beginning, credit and glory to their State and Country;

Now, Therefore,

Be it resolved by the House of Representatives of the Commonwealth of Kentucky in Special Session Assembled:

Section 1. That this House of Representatives of the Commonwealth of Kentucky does by this Resolution recognize and reiterate its faith in the American home and way of life, and as exemplified by the lives of Hyman L. Weintraub and Mollie Weintraub, of Newport, Kentucky, and who from humble beginning and surroundings have given

much to this Commonwealth, and who on Sunday, March 20th, 1949, will celebrate their 50th or Golden Wedding Anniversary;

Section 2. That in honor of that occasion this House of Representatives, by this Resolution, extends to Hyman L. Weintraub and Mollie Weintraub, of Newport, Kentucky, its sincerest wishes for continued health, happiness and joy, and so that their days on this earth will be blessed;

Section 3. That sufficient copies of this Resolution be printed that copies be given the press for publication; and that a certified copy hereof be given to Hon. George Steinford, member of this House, who is hereby delegated as the official representative of this body to deliver same and read same at length in person to said Hyman L. Weintraub and Mollie Weintraub at the celebration to be held on Sunday, March 20, 1949, at Newport, Ky.

Said resolution was adopted.

REPORT OF COMMITTEE

Mr. Morgan of the Committee on Rules, to which the same had been referred, reported a resolution of the following title, viz.:

H. Res. No. 5. A Joint Resolution providing for the payment of the per diem of the late Representative Isaac M. Blevins.

With the expression of opinion that same should pass.

Whereupon, said resolution was read at length for the first time and

Ordered placed in the Calendar.

CALENDAR

The House took up for consideration from the Calendar bills and a resolution of the following titles, viz.:

H. B. No. 11. An Act creating a Kentucky Property and Building Commission and defining its powers, duties and functions repealing Chapter 237 of the Acts of 1948 (KRS 56.340 to 56.430), and repealing all laws in conflict with this Act.

H. B. No. 10. An Act relating to engineering and construction services for the State and its agencies; abolishing the former Division of Engineering and Construction of the Department of Welfare, which was transferred to the Kentucky Building Commission by Chapter 237 of the Acts of 1948 and transferring all personnel, equipment, facilities, and appropriations to a new Division of Engineering created under the State Property and Building Commission.

H. B. No. 9. An Act relating to the obligations of rural electric cooperative corporations, with particular reference to the period of maturity thereof.

H. B. No. 8. An Act appropriating additional funds to the Division of Hospitals and Mental Hygiene of the Department of Welfare for the care of patients at and maintenance of the State mental institutions.

H. Res. No. 4. A Resolution appropriating the sum of $750.00 for a contingent fund for the Clerk of the Senate and appropriating the sum of $750.00 for a contingent fund for the Clerk of the House.

Ordered that said bills and said resolution be read at length the second time.

Mr. Morgan moved that the Constitutional provision as to the second reading at length of said bills and said resolution be dispensed with, and same be read for the second time by their titles only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the second reading at length of said bills and said resolution having

been dispensed with, said bills and said resolution were read for the second time by their titles only and

Ordered placed in the Orders of the Day.

Mr. Morgan moved that the House do now adjourn to meet again at 10 o'clock, a.m., Thursday, March 17, 1949.

Said motion was agreed to.

And then the House adjourned.

THURSDAY, MARCH 17, 1949

The House convened and was called to order by the Honorable Adron Doran, Speaker pro tem.

The House was opened with prayer by the Reverend Charles W. Owens, pastor of the South Frankfort Presbyterian Church, of Frankfort, Ky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams	Owen Deering	Ira W. Hulette
Jason Alford	Adron Doran	Laban P. Jackson
Earl F. Ashcraft	G. I. Drury	Kerby Jennings
Sidney Baer	Kermit Dwyer	Paul S. Jonas
C. E. Baumgardner	Henry J. Giles	L. H. Jones
Fred Beshear	Otto W. Goff	Ercel Kozee
Chas. J. Bronston	Henry C. Hale	Mrs. J. T. Linton
Mrs. Mary Burnett	James P. Hanratty	Harry K. Lowman
Chas. W. Burnley	Dennis Henderson	W. E. McClure
A. H. Calvert	Carson Hibbitts	F. G. Marquette
Paul Carter	E. R. Hilton	E. H. Martin
Robert Collins	Richard R. Houpt	C. D. Moberly
Everett T. Cooper	Clyde S. Howard	Archie R. Moore
Perry M. Cross	D. W. Howard	Davis Moore
Horace T. Cull	M. G. Howard	Walter Moorman
B. G. Davidson	R. N. Hubbard	Fred H. Morgan

E. C. Mullins	Amos Runyan	John M. Stumbo
Stanley Murphy	Glenn Rushing	Albert Thomason
Joe E. Nunn	Mrs. S. Rutherford	G. C. Thornton
H. S. Overby	Dr. K. N. Salyer	W. R. Tipton
H. C. Patterson	D. B. Saylor	Wilford S. Travis
H. M. Pewitt	LeRoy Saylor	J. B. Veech
J. H. Polsgrove	James J. Shannon	Lawrence Watts
L. W. Preston	Paul E. Shannon	Lynn Boyd Wells
E. F. Prichard	Harry Smith	Rodney Whitlow
Hobart Rayburn	John M. Spaulding	G. F. Williamson
Ottis Roberts	G. W. Steinford	Charles W. Wirsch

Dr. Salyer moved that the reading of the Journal of the proceedings of Wednesday, March 16, 1949, be dispensed with, and the same be approved.

Said motion was agreed to.

Mrs. Linton moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. J. D. Lashbrook.

Said motion was unanimously agreed to.

Mr. Preston moved that the rules be suspended and the privilege of the floor extended to Mrs. Joe Nunn.

Said motion was unanimously agreed to.

Mrs. Burnett moved that the rules be suspended and the privilege of the floor extended to Mrs. Adron Doran.

Said motion was unanimously agreed to.

Mrs. Burnett moved that the rules be suspended and the privilege of the floor extended to Mrs. Charles Burnley.

Said motion was unanimously agreed to.

Mr. Preston moved that the rules be suspended and the privilege of the floor extended to Mrs. J. P. Hanratty.

Said motion was unanimously agreed to.

Mr. Archie Moore moved that the rules be suspended and the privilege of the floor extended to Messrs. C. W. Duncan, P. W. Pridy, G. L. Trice, A. H. Wiley and E. E. Hancock.

Said motion was unanimously agreed to.

CALENDAR

The House took up for consideration from the Calendar a resolution of the following title, viz.:

H. Res. No. 5. A Joint Resolution providing for the payment of the per diem of the late Representative Isaac M. Blevins.

Ordered that said resolution be read at length the second time.

Mr. Morgan moved that the Constitutional provision as to the second reading at length of said resolution be dispensed with, and same be read for the second time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the second reading at length of said resolution having been dispensed with, said resolution was read for the second time by its title only and

Ordered placed in the Orders of the Day.

ORDERS OF THE DAY

The House took up for consideration from the Orders of the Day a bill of tht following title, viz.:

H. B. No. 9. An Act relating to the obligations of rural electric cooperative corporations, with particular reference to the period of maturity thereof.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Section 279.130 of the Kentucky Revised Statutes is amended to read as follows:

(1) Any corporation formed under this chapter may issue its obligations and pledge its future revenues for the payment thereof. The obligations may be in the form of bonds, notes, debentures, interim certificates or other evidences of indebtedness. The obligations shall be authorized by resolution of the board of directors, after a resolution is first passed by a majority of the common stockholders giving the board that power. The resolution of the board shall fix the dates of issuance and maturity, the rate and time of payment of interest, the denominations, the form (either coupon or registered), the registration privileges, the manner of execution, the place and medium of payment, and the terms of redemption, but the period of maturity shall not exceed thirty-five years, or the rate of interest six percent, and the obligations shall not be made redeemable at more than par and accrued interest.

(2) The obligations may be issued for money or property, at public or private sale, for such price as the board determines, but the interest cost to maturity of the money or property received for any issue of the obligations shall not exceed six percent per annum, payable semi-annually, the value of the property for this purpose to be determined conclusively by the board.

(3) Pending the preparation or execution of definite obligations, interim receipts or certificates or temporary obligations may be delivered to the purchaser of the obligations. All obligations and interest coupons issued pursuant to this chapter shall be negotiable instruments.

(4) Any corporation formed under this chapter may make such covenants or agreements and do such other things as may be necessary, convenient or desirable in order to secure its obligations, or that the board believes will tend to make the obligations more marketable, notwithstanding that such covenants, agreements or other things may constitute a

limitation on the exercise of the powers granted by this chapter.

(5) Any corporation organized under this chapter may, out of any funds available therefor, purchase or redeem any obligation issued by it at a price not exceeding the principal amount and accrued interest. All obligations so purchased shall be canceled and retired.

§ 2. Whereas, the present limited period of maturity of obligations of rural electric cooperative corporations prevents such corporations from securing the full advantage of loans under Federal laws, and therefore such corporations are threatened with the loss of the right to participate in Federal loans, an emergency is declared to exist and this Act shall take effect upon its passage and approval by the Governor.

Ordered that said bill be read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said bill be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said bill having been dispensed with, said bill was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provision of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	Chas. J. Bronston	Everett T. Cooper
Jason Alford	Mrs. Mary Burnett	Perry M. Cross
Earl F. Ashcraft	Chas. W. Burnley	Horace T. Cull
Sidney Baer	A. H. Calvert	B. G. Davidson
C. E. Baumgardner	Paul Carter	Owen Deering
Fred Beshear	Robert Collins	Adron Doran

G. I. Drury	Harry K. Lowman	Dr. K. N. Salyer
Kermit Dwyer	W. E. McClure	D. B. Saylor
Henry J. Giles	F. G. Marquette	LeRoy Saylor
Otto W. Goff	C. D. Moberly	James J. Shannon
Henry C. Hale	Davis Moore	Paul E. Shannon
James P. Hanratty	Walter Moorman	Harry Smith
Dennis Henderson	Fred H. Morgan	John M. Spaulding
Carson Hibbitts	E. C. Mullins	G. W. Steinford
E. R. Hilton	Stanley Murphy	John M. Stumbo
Richard R. Houpt	Joe E. Nunn	Albert Thomason
Clyde S. Howard	H. S. Overby	G. C. Thornton
D. W. Howard	H. C. Patterson	W. R. Tipton
M. G. Howard	H. M. Pewitt	Wilford S. Travis
R. N. Hubbard	L. W. Preston	J. B. Veech
Ira W. Hulette	E. F. Prichard	Lawrence Watts
Laban P. Jackson	Hobart Rayburn	Lynn Boyd Wells
Paul S. Jonas	Ottis Roberts	Rodney Whitlow
L. H. Jones	Amos Runyan	G. F. Williamson
Ercel Kozee	Glenn Rushing	Charles W. Wirsch
Mrs. J. T. Linton	Mrs. S. Rutherford	—77

Resolved that the title thereof be as aforesaid.

Mr. Morgan moved that the vote by which said bill was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

The House then took up for consideration from the Orders of the Day a bill of the following title, viz.:

H. B. No. 8. An Act appropriating additional funds to the Division of Hospitals and Mental Hygiene of the Department of Welfare for the care of patients at and maintenance of the State mental institutions.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. There is hereby appropriated out of the General Expenditure Fund in the State Treasury, to the Division of Hospitals and Mental Hygiene of the Department of Welfare for care of patients at and maintenance of the mental institutions, the sum of $150,000 for the balance of the fiscal year 1948-1949, and the sum of $600,000 for the fiscal year 1949-1950, these sums to be in addition to any appropriations previously made.

§ 2. Whereas, existing appropriations for mental institutions do not provide adequate funds for a desired level of sustenance and for competent personnel at the institutions, an emergency is declared to exist and this Act shall take effect upon its passage and approval by the Governor.

Ordered that said bill be read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said bill be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said bill having been dispensed with, said bill was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	Mrs. Mary Burnett	Horace T. Cull
Jason Alford	Chas. W. Burnley	B. G. Davidson
Earl F. Ashcraft	A. H. Calvert	Owen Deering
Sidney Baer	Paul Carter	Adron Doran
C. E. Baumgardner	Robert Collins	G. I. Drury
Fred Beshear	Everett T. Cooper	Kermit Dwyer
Chas. J. Bronston	Perry M. Cross	Henry J. Giles

Otto W. Goff	C. D. Moberly	Dr. K. N. Salyer
Henry C. Hale	Archie R. Moore	D. B. Saylor
James P. Hanratty	Davis Moore	LeRoy Saylor
Dennis Henderson	Walter Moorman	James J. Shannon
Carson Hibbitts	Fred H. Morgan	Paul E. Shannon
E. R. Hilton	E. C. Mullins	Harry Smith
Richard R. Houpt	Stanley Murphy	John M. Spaulding
Clyde S. Howard	Joe E. Nunn	G. W. Steinford
D. W. Howard	H. S. Overby	John M. Stumbo
M. G. Howard	H. C. Patterson	Albert Thomason
R. N. Hubbard	H. M. Pewitt	G. C. Thornton
Ira W. Hulette	J. H. Polsgrove	W. R. Tipton
Laban P. Jackson	L. W. Preston	Wilford S. Travis
Paul S. Jonas	E. F. Prichard	J. B. Veech
L. H. Jones	Hobart Rayburn	Lawrence Watts
Ercel Kozee	Ottis Roberts	Lynn Boyd Wells
Mrs. J. T. Linton	Amos Runyan	Rodney Whitlow
Harry K. Lowman	Glenn Rushing	G. F. Williamson
W. E. McClure	Mrs. S. Rutherford	Charles W. Wirsch
F. G. Marquette		—79

Resolved that the title thereof be as aforesaid.

Mr. Morgan moved that the vote by which said bill was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

The House then took up for consideration from the Orders of the Day a bill of the following title, viz.:

H. B. No. 11. An Act creating a Kentucky Property and Buildings Commission and defining its powers, duties and functions; repealing Chapter 237 of the Acts of 1948 (KRS 56.340 to 56.430), and repealing all laws in conflict with this Act.

With Committee amendment thereto.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. As used in this Act, unless the context otherwise requires:

(1) "Commission" means the State Property and Buildings Commission.

(2) "Real estate" includes lands together with improvements thereon and appurtenances thereto.

(3) "Building" includes any structure or improvement upon real estate of a permanent nature.

(4) "Building project" includes the construction, reconstruction and structural maintenance of buildings, the installation of utility services, including roads and sewers, and the purchase and installation of equipment, facilities and furnishings of a permanent nature for buildings.

(5) "State agency" means any State officer, department, board, commission, institution, division, or other person or functional group exercising any function of the State.

§ 2. (1) There is hereby created, as an independent agency of the State within the meaning of Chapter 12 of the Kentucky Revised Statutes, a State Property and Buildings Commission composed of the Governor, who shall be chairman thereof, the Lieutenant Governor, the Attorney General, the Commissioner of Finance, and the Commissioner of Revenue.

(2) No member of the Commission shall receive any salary, fee or other remuneration for his services as a member of the Commission but each member shall be entitled to be reimbursed for his ordinary traveling expenses, including meals and lodging, incurred in the performance of his duties.

§ 3. The State Property and Buildings Commission shall have the power and duty:

(1) To determine the comparative needs and demands of the various State agencies for acquiring real estate and for building projects.

(2) To expend the capital outlay appropriation, referred to in Section 5 of this Act, for the purpose of acquiring real estate and for building projects for any State agency, and for matching Federal funds available under any Federal law now existing or hereafter enacted for the purchase, con-

struction, improvement or repairing of property to be used for public purposes.

(3) To purchase, lease or rent real estate as the Commission may find to be necessary for use by the State or by any State agency, upon such terms and conditions and for such consideration as may appear to the Commission to be fair and reasonable.

(4) To sell and convey any real estate owned by the State or by any State agency, found by the Commission not to be needed for public use or to have become unsuitable for such use, except that this power shall not extend to real estate as to which a particular State agency has the power, as recognized in Subsection (2) of Section 7 of this Act, to sell or convey with the approval of the Commission.

(5) To control the use of any real estate hereafter acquired or improved by the Commission and to determine for what periods of time and for what purposes any State agency may use the same, including the agency for whose use it was initially acquired or improved, and to determine what appropriate uses shall be made of such real estate during periods that the Commission finds the same is not required for the purposes of any particular State agency.

(6) To acquire, by condemnation in any manner provided in KRS Chapter 416, any real estate necessary for use by the State or by any State agency, when the Commission is unable to agree with the owner thereof on a price for such real estate.

(7) To lease any real estate or any part thereof, now owned or hereafter acquired by the State or by any State agency, to any person not a State agency, when the Commission finds as a matter of fact that the real estate or any part thereof is not needed for State purposes, except that this power shall not extend to any real estate as to which a particular State agency has power, as recognized in subsection (2) of Section 7 of this Act, to lease with the approval of the Commission. Any such lease shall be upon such terms and conditions and for such consideration as the Commission may prescribe, and shall be made in the name of the Commonwealth of Kentucky, and shall be signed by the chairman of

the Commission and lodged for record in the office of the Secretary of State.

§ 4. After the State Property and Buildings Commission has determined the need and demand of any state agency for acquiring real estate or for a building project, the Commission is authorized and empowered to provide for and adopt such plans and specifications as may be necessary, to advertise for and receive bids for any expenditures proposed to be made, to award contracts for the purpose authorized, to supervise construction and make such changes and revisions in plans and specifications or in construction as may become necessary, and generally to do any and all other things as may become necessary or expedient in order to effectively fulfill and carry out the purposes for which the Commission is created, including the right to employ such clerks, engineers, statisticians, architects or other persons required to be employed in order to fulfill the object of its creation, and further to adopt such rules and regulations as may be expedient and which are not in conflict with its general purpose. The advertisement for bids and the receipt thereof and the awarding of contracts thereon shall be in accordance with KRS Chapters 12, 42 and 45. Warrants for such expenditures shall be issued by the Commissioner of Finance on the State Treasurer upon an order of the Commission.

§ 5. The appropriation made out of the surplus cash balance to the credit of the General Expenditure Fund as of June 30, 1948, to the Kentucky Building Commission, as referred to in Part 3 of Chapter 2 of the Acts of 1948, is hereby transferred to the credit of, and shall be considered as an appropriation to, the State Property and Buildings Commission created by this Act. Any unexpended or unencumbered balance of such appropriation remaining at the end of the 1948-49 fiscal year shall not lapse to the General Expenditure Fund, but may be encumbered and expended by the Commission in 1949-1950 fiscal year. The entire sum of the appropriation shall be expended solely and only as capital outlay for the purposes stated in this Act except that the Commission may expend for administrative and ordinary recurring expenses of the Commission, out of said appropriation,

not to exceed $100,000 for the fiscal year ending June 30, 1949 (counting any sums expended for these purposes by the former Kentucky Building Commission), and not to exceed $100,000 for the fiscal year ending June 30, 1950.

§ 6. No State agency shall have power or authority to make plans and specifications, advertise for bids, let contracts, or incur any financing commitments, either in the way of a charge against public funds or in the way of negotiations for issuance of revenue bonds, for any building project requiring the expenditure of more than $10,000, without first securing the approval and authorization of the State Property and Buildings Commission. The State agency seeking such approval shall submit to the Commission a general description of the proposed project, with such detailed information as the Commission may require. The Commission shall not approve or authorize any such proposed project in any instance where it finds that the project is not needed, or that the proposed method of financing is not sound; or, in cases where the project is proposed to be paid for out of appropriations, that the cost of completing the project will exceed the amount of the appropriation available therefor, or the work contemplated will be insufficient for the purposes for which the appropriations were made, or that after providing for the ordinary recurring expenses of government and for debt service and for payments under existing allotments for extraordinary expenses and capital outlay, cash will not be available in the State Treasury to promptly pay for the work during the biennium. The Commission, in approving a proposed project, may in its discretion elect that the Commission itself, pursuant to the authority conferred by Section 4 of this Act, shall prepare the plans and specifications, advertise for bids, award the contracts, supervise the construction, and handle the financing negotiations, on behalf of the requesting State agency, or the Commission may authorize the State agency so to do on its own behalf.

§ 7. No State agency, other than the State Property and Buildings Commission, shall have power or authority:

(1) To acquire, by purchase, lease, condemnation or other means involving the expenditure of money, any real estate for the use of the State or of any State agency.

(2) To lease, sell or convey any real estate belonging to the State or to any State Agency, except that any State agency having the power under the laws to lease, sell or convey real estate devoted to the exclusive use of such agency may continue to exercise that power subject to the approval of the Commission as to each transaction.

§ 8. In carrying out the purpose of this Act, and in providing for the expenditure of funds for the acquisition of real estate or for a building project for the State or for any State agency, the Commission may specify that the cost may be paid in whole or in part, as may be determined by agreement between the Commission and any State agency (a) out of the funds referred to in Section 5 of this Act and designated as capital outlay, or (b) out of funds directly appropriated to the involved State agency which may legally be available for the purpose, or (c) out of funds derived or which may be derived by the issuance and sale of revenue bonds by the Commission, or with the approval of the Commission, by the issuance and sale of revenue bonds by the involved State agency in the manner now provided by law, or (d) by any one or a combination of said methods of financing. When any funds appropriated to or standing to the credit of a particular State agency are to be used for a purpose of the character above contemplated, the head of the agency may direct that the funds be transferred to the credit of the Commission and made available for expenditure by the Commission for the agreed purpose.

(2) In any case where the expenditures for the acquisition of real estate or for a building project for the State or any State agency are to be financed in whole or in part by the issuance or sale of revenue bonds, the Commission in its discretion may provide that the title to any real estate which may be so acquired shall not vest in the Commonwealth until the revenue bonds, together with interest thereon have been paid in full. In such cases the Commission may, by agreement or in a trust indenture securing the payment of

such revenue bonds, provide that the title of such real estate may be vested in some other State agency, or in a trustee named in such indenture, until the revenue bonds, together with the interest thereon, have been paid in full.

(3) The Commission, in providing for the expenditure of funds for any of the purposes mentioned in this Section, or for the issuance and sale of revenue bonds, shall have power to provide by agreement with the State agency affected, or by provision in the trust indenture securing the revenue bonds, such terms and conditions as may be considered appropriate and reasonable so as to permit the leasing to, and use by, any State agency which provides funds (a) either from its own appropriation, or (b) by the issuance of revenue bonds, or (c) which proposes to pay a rental for the use of all or any part of any building proposed to be constructed. The Commission, in making any such lease agreement, or in making provision in any trust indenture securing revenue bonds, is authorized and empowered to lease all or any part of the building for such term and upon such conditions and for such consideration as may appear to be in the public interest.

§ 9. (1) The Commission is authorized and empowered to issue and sell revenue bonds in such denominations and in such amount or amounts as may be deemed by the Commission to be for the best interest of the Commonwealth, for any of the following purposes:

(a) To acquire real estate capable of being devoted to a revenue producing use.

(b) To pay all or any part of the expense or cost of or incidental to a building project.

(c) To defray the cost of plans, specifications, blue prints, architectural fees and other expenses authorized to be incurred under the terms of this Act.

(2) Any revenue bonds so issued shall bear interest at a rate not exceeding five percent per annum, payable semi-annually, and shall become due and payable not more than forty years from the date of issuance. The payment of the bonds, together with the interest thereon, may be secured by

a pledge and a first lien on all of the receipts and revenue derived, or to be derived, from the rental or operation of the property involved. Neither the payment of any bond, nor the interest thereon issued under the authority of this Act, shall constitute an indebtedness of the Commonwealth of Kentucky, nor shall any bond or interest thereon be payable out of any fund except such funds as may be derived from rentals or other revenues derived from the operation of the properties or from such revenues as may have been, or may be, available for such purpose, or purposes, by law.

(3) All bonds which may be issued by the Commission under the provisions of this Act shall be sold to the highest bidder after having been duly advertised in a newspaper, or newspapers, of general circulation in the Commonwealth for at least a week for three consecutive weeks, and by such advertising as the Commission may prescribe if it finds additional advertising necessary.

(4) All competitive bids for the sale of such revenue bonds shall be opened and read publicly by the Commission or its representative at a designated place, day and hour, all of which shall be announced in the advertising made relative thereto.

(5) Except as otherwise specifically provided in this Act, the Commission is vested with all the rights, powers and duties set forth and enumerated under Chapter 58 of the Kentucky Revised Statutes.

(6) In the event the Commission issues and sells revenue bonds for a building project as authorized in this Act, it may carry such insurance, including fire and windstorm, casualty, catastrophe, use and occupancy and such other insurance as the Commission may deem advisable in connection with the building project, and may so obligate and bind itself in a trust indenture securing the payment of such bonds. Any such insurance shall be paid for out of the funds available for the project.

(7) All money from the sale of revenue bonds shall be covered into the State Treasury and shall be credited to a special fund to be designated as directed by the Commission, no part thereof shall be withdrawn from the State Treasury

except for the purposes authorized by this Act, together with the cost incidental to the issuing and selling of such bonds and other expenses directly related thereto. The Commission may likewise provide in any trust indenture securing revenue bonds for additional terms and conditions thereof, or for other restrictions not in conflict with this Act.

(8) The authority herein conferred upon the Commission to issue and sell revenue bonds is intended to, and shall be construed as, a method for the issue and sale of bonds in addition to the right, power and authority which any other State agency may now possess under existing law; the right, power and authority now vested in any State agency to issue and sell revenue bonds for the purposes specified in this Act, or in any other Act, shall remain in full force and effect.

§ 10. The Commission in its discretion is authorized to abandon, or cause to be abandoned, the construction of any building which has heretofore been commenced, and to revise, or cause to be revised, the plans and specifications for any such building, or to change, modify or restrict the right of any State agency to occupy any such building, or to wholely abandon any one or more of such construction projects, as the Commission may determine to be in the best interests of the Commonwealth, in order that suitable office space and facilities can be provided for all State agencies in the most economical manner and in accordance with sound business principles. In the event the Commission determines to abandon, or cause to be abandoned, the construction of any building, or to change the purposes for which such building is being constructed, or for which contracts have been entered into, or were commenced, by the State or any State agency, the Commission is authorized to make such equitable adjustment or settlement with the architects, engineers and contractors employed in connection with such construction as it may deem just and equitable. In the event there is an adjustment or settlement with said architects, engineers or contractors, the Commission is authorized to pay the same, or to approve the payment thereof, from any of the funds set forth in Section 8 of this Act.

§ 11. Any act done or action taken, prior to the effective date of this Act, by the Kentucky Building Commission created by Chapter 237 of the Acts of 1948, which act or action was of a character authorized by this Act to be done by the State Property and Buildings Commission created by this Act, is hereby ratified and validated the same as if it had been done by the Commission created by this Act and had been done under the authority of this Act.

§ 12. (1) Nothing in this Act shall be construed to apply to the construction of roads or bridges or the acquisition of rights of way or real estate in connection therewith now under the jurisdiction of the Department of Highways, or for any other expenditure made from the State Road Fund.

(2) Nothing in this Act shall be construed to apply to school districts, or to affect the rights, powers and duties of the governing authorities of such districts.

§ 13. Chapter 237 of the Acts of 1948 [KRS 56.340 to 56.430] is repealed, and all Acts and parts of Acts in conflict herewith, to the extent of such conflict are hereby repealed.

§ 14. Whereas, various departments and agencies of this Commonwealth are in urgent need of office space and additional real estate, and

Whereas, the powers and duties provided by this Act should be made effective immediately to avoid waste and confusion and to provide for the best interests of the Commonwealth, an emergency is hereby declared to exist and this Act shall become effective immediately upon it passage and approval by the Governor.

Said Committee amendment to said bill is as follows, viz.:

Amend printed copy of House Bill No. 11, on page 3, section 3, by adding after line 27, and before line 28, the following:

(5a) To determine the housing and furnishings needs of the various State agencies located in Frankfort and to establish and put into effect a permanent program for housing them. The Commission is also authorized and directed

to allocate office space and furnishings in existing public buildings located in Frankfort according to the needs of the various agencies and when necessary to provide additional office space and furnishings in Frankfort under any building program it deems most advisable and economical for the state.

(5b) The permanent housing program shall include provisions for housing the General Assembly and its related agencies, including the Legislative Research Commission and the Statute Revision Commission, the Executive Offices, the Court of Appeals and the Clerk of the Court of Appeals, the Department of Law and the Law Library, in the New State Capitol. If there be any additional space in the Capitol, it shall be assigned to agencies whose activities are most closely related to the agencies directed to be located permanently in the Capitol.

Said Committee amendment to said bill was agreed to.

Mr. Morgan offered the following amendments to said bill, viz.:

Amendment No. 2. Amend the printed copy of House Bill No. 11 on page 7, Section 9, by striking from line 5 the words "capable of being" and inserting in lieu thereof the words "to be."

Amendment No. 3. Amend the printed copy of House Bill No. 11 on page 10, Section 11, by adding after the word "Act." on line 7 the following sentence:

"The State Property and Buildings Commission created by this Act is authorized and directed to execute any conveyance or other writing necessary to perfect any record of action taken by the Kentucky Building Commission."

Said amendments Nos. 2 and 3 to said bill were each and severally agreed to.

Mr. Preston offered the following amendment to said bill, viz.:

Amendment No. 4. Amend printed copy of House Bill No. 11, on page 3, section 3, line 20, by adding at the end of line 20 the following additional sentence:

"No real estate may be sold, either by the Commission or by any State agency with the approval of the Commission, except at public sale to the highest and best bidder, after adequate public advertisement for bids has been made."

Mr. Preston moved that the House do now adopt said amendment No. 4 to said bill.

The yeas and nays being required thereon by Mr. Preston and Mr. Hanratty were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	Laban P. Jackson	Hobart Rayburn
Jason Alford	L. H. Jones	Ottis Roberts
Earl F. Ashcraft	Ercel Kozee	Dr. K. N. Salyer
Paul Carter	W. E. McClure	D. B. Saylor
Everett T. Cooper	C. D. Moberly	LeRoy Saylor
Perry M. Cross	Walter Moorman	James J. Shannon
Horace T. Cull	Stanley Murphy	Harry Smith
B. G. Davidson	H. C. Patterson	Albert Thomason
James P. Hanratty	H. M. Pewitt	Lynn Boyd Wells
D. W. Howard	L. W. Preston	Charles W. Wirsch
M. G. Howard		—31

Those who voted in the negative were—

Sidney Baer	Carson Hibbitts	Joe E. Nunn
C. E. Baumgardner	E. R. Hilton	H. S. Overby
Fred Beshear	Richard R. Houpt	J. H. Polsgrove
Chas. J. Bronston	Clyde S. Howard	E. F. Prichard
Chas. W. Burnley	R. N. Hubbard	Amos Runyan
A. H. Calvert	Ira W. Hulette	Glenn Rushing
Robert Collins	Paul S. Jonas	Mrs. S. Rutherford
Adron Doran	Mrs. J. T. Linton	Paul E. Shannon
G. I. Drury	F. G. Marquette	John M. Spaulding
Henry J. Giles	Davis Moore	G. W. Steinford
Otto W. Goff	Fred H. Morgan	John M. Stumbo
Henry C. Hale	E. C. Mullins	G. C. Thornton

W. R. Tipton	J. B. Veech	Rodney Whitlow
Wilford S. Travis	Lawrence Watts	G. W. Williamson

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Said motion was disagreed to.

And thereupon said amendment No. 4 was disagreed to.

Mr. Preston offered the following amendment to said bill, viz.:

Amendment No. 5. Amend printed copy of House Bill No. 11, on page 3, section 3, line 43, by adding at the end of line 43 the following additional sentences:

"No lease made by the Commission, or by any State agency with approval of the Commission shall run for a longer period than four years, counting both the original term and any optional renewals thereof; nor shall any such lease authorize or permit the use of the premises or any part thereof for gambling pursuits or purposes. If any premises so leased are used for gambling purposes the lease shall be forfeited."

Said amendment No. 5 to said bill was disagreed to.

Mr. Preston offered the following amendment to said bill, viz.:

Amendment No. 6. Amend printed copy of House Bill No. 11, on page 10, by inserting between line 7 of Section 11 and line 1 Section 12, the following additional section:

"Sec. 11½. On or before the tenth legislative day of each regular session of the General Assembly, the State Property and Building Commission shall submit to the General Assembly a written or printed report setting forth in detail all of its receipts and disbursements during the two years immediately preceding, showing the source of each receipt and the object and purpose of each disbursement."

Mr. Preston moved that the House do now adopt said amendment No. 6 to said bill.

The yeas and nays being required thereon by Mr. Davidson and Mr. Preston were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	Clyde S. Howard	Hobart Rayburn
Jason Alford	D. W. Howard	Ottis Roberts
Earl F. Ashcraft	M. G. Howard	Amos Runyan
Paul Carter	Laban P. Jackson	Dr. K. N. Salyer
Everett T. Cooper	L. H. Jones	D. B. Saylor
Perry M. Cross	Ercel Kozee	LeRoy Saylor
Horace T. Cull	C. D. Moberly	Harry Smith
B. G. Davidson	E. C. Mullins	Albert Thomason
Kermit Dwyer	Stanley Murphy	W. R. Tipton
James P. Hanratty	Joe E. Nunn	Lynn Boyd Wells
Dennis Henderson	L. W. Preston	Charles W. Wirsch

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Those who voted in the negative were—

Sidney Baer	Richard R. Houpt	J. H. Polsgrove
C. E. Baumgardner	R. N. Hubbard	E. F. Prichard
Fred Beshear	Ira W. Hulette	Glenn Rushing
Chas. J. Bronston	Paul S. Jonas	Mrs. S. Rutherford
Mrs. Mary Burnett	Mrs. J. T. Linton	James J. Shannon
Chas. W. Burnley	Harry K. Lowman	Paul E. Shannon
A. H. Calvert	W. E. McClure	John M. Spaulding
Owen Deering	F. G. Marquette	John M. Stumbo
Adron Doran	Davis Moore	G. C. Thornton
G. I. Drury	Walter Moorman	Wilford S. Travis
Henry J. Giles	Fred H. Morgan	J. B. Veech
Otto W. Goff	H. S. Overby	Lawrence Watts
Henry C. Hale	H. C. Patterson	Rodney Whitlow
Carson Hibbitts	H. M. Pewitt	G. F. Williamson
E. R. Hilton		

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Said motion was disagreed to

And thereupon said amendment No. 6 to said bill was disagreed to.

Mr. Morgan moved the Previous Question.

Whereupon, the Speaker pro tem announced, "Shall the Main Question be now put?"

Which was decided in the affirmative.

Mr. Davidson moved that said bill be laid on the table.

The yeas and nays being required thereon by Mr. Cooper and Mr. Davidson were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	B. G. Davidson	Stanley Murphy
Earl F. Ashcraft	Kermit Dwyer	Ottis Roberts
Everett T. Cooper	D. W. Howard	Lynn Boyd Wells
Horace T. Cull	L. H. Jones	Charles W. Wirsch

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Those who voted in the negative were—

Jason Alford	E. R. Hilton	H. M. Pewitt
Sidney Baer	Richard R. Houpt	J. H. Polsgrove
C. E. Baumgardner	Clyde S. Howard	E. F. Prichard
Fred Beshear	R. N. Hubbard	Hobart Rayburn
Chas. J. Bronston	Ira W. Hulette	Amos Runyan
Mrs. Mary Burnett	Kerby Jennings	Glenn Rushing
Chas. W. Burnley	Paul S. Jonas	Mrs. S. Rutherford
A. H. Calvert	Ercel Kozee	Dr. K. N. Salyer
Paul Carter	Mrs. J. T. Linton	James J. Shannon
Robert Collins	Harry K. Lowman	Paul E. Shannon
Perry M. Cross	W. E. McClure	John M. Spaulding
Owen Deering	F. G. Marquette	John M. Stumbo
Adron Doran	C. D. Moberly	Albert Thomason
G. I. Drury	Davis Moore	G. C. Thornton
Henry J. Giles	Walter Moorman	W. R. Tipton
Otto W. Goff	Fred H. Morgan	Wilford S. Travis
Henry C. Hale	E. C. Mullins	J. B. Veech
James P. Hanratty	Joe E. Nunn	Lawrence Watts
Carson Hibbitts	H. S. Overby	Rodney Whitlow

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Thereupon said motion was disagreed to.

Ordered that said bill be engrossed and read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said bill be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said bill having been dispensed with, and same having been engrossed, said bill was read for the third time by its title only and passed.

The yeas and nays being taken thereon in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Sidney Baer	Clyde S. Howard	H. M. Pewitt
C. E. Baumgardner	R. N. Hubbard	J. H. Polsgrove
Fred Beshear	Ira W. Hulette	E. F. Prichard
Chas. J. Bronston	Laban P. Jackson	Amos Runyan
Mrs. Mary Burnett	Kerby Jennings	Glenn Rushing
Chas. W. Burnley	Paul S. Jonas	Mrs. S. Rutherford
A. H. Calvert	Mrs. J. T. Linton	James J. Shannon
Robert Collins	Harry K. Lowman	Paul E. Shannon
Owen Deering	W. E. McClure	John M. Spaulding
Adron Doran	F. G. Marquette	John M. Stumbo
G. I. Drury	Archie R. Moore	G. C. Thornton
Henry J. Giles	Davis Moore	W. R. Tipton
Otto W. Goff	Walter Moorman	Wilford S. Travis
Henry C. Hale	Fred H. Morgan	J. B. Veech
James P. Hanratty	E. C. Mullins	Lawrence Watts
Carson Hibbitts	Joe E. Nunn	Rodney Whitlow
E. R. Hilton	H. S. Overby	G. F. Williamson
Richard R. Houpt		—52

Those who voted in the negative were—

Bernam Adams	Earl F. Ashcraft	Everett T. Cooper
Jason Alford	Paul Carter	Perry M. Cross

Horace T. Cull	Ercel Kozee	LeRoy Saylor
B. G. Davidson	C. D. Moberly	Harry Smith
Kermit Dwyer	Stanley Murphy	G. W. Steinford
Dennis Henderson	L. W. Preston	Albert Thomason
D. W. Howard	Hobart Rayburn	Lynn Boyd Wells
M. G. Howard	Ottis Roberts	Charles W. Wirsch
L. H. Jones	D. B. Saylor	—26

Mr. Morgan offered the following amendment to the title of said bill, viz.:

Amend House Bill No. 11 by striking the title thereof in its entirety and inserting in lieu thereof:

"An Act creating a State Property and Buildings Commission and defining its powers, duties and functions; making an appropriation therefor and, repealing Chapter 237 of the Acts of 1948 (KRS 56.340 to 56.430), and repealing all laws in conflict with this Act."

Said amendment to the title of said bill was agreed to.

Resolved that the title thereof be as amended.

Mr. Morgan moved that the vote by which said bill was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreeed to.

SENATE MESSAGE

A message was received from the Senate announcing that they had adopted a resolution which originated in that body of the following title, viz.:

S. Res. No. 9. A Joint Resolution memoralizing the Congress of the United States to extend the expiration date of the Service Men's Readjustment Act of 1944 in so far as it applies to unemployment readjustment allowances.

Said resolution is as follows, viz.:

Whereas, Title V of the Service Men's Readjustment Act of 1944, making provision for unemployment readjustment allowances for war veterans, will expire on July 1, 1949; and

Whereas, by virtue of the fact that war veterans have little or no seniority credit in employment, they are the first to be laid off and the last to be reemployed; and

Whereas, during the time the readjustment allowances have been available, there has been a period of high productivity and full employment such as to remove any material need for the readjustment allowances, but it appears that the economy of our Nation is now entering into a period of regression, lower productivity and substantial unemployment;

Now, Therefore

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

1. That the Congress of the United States be and it hereby is urged and solicited to enact such legislation as may be necessary to extend to July 1, 1950, the expiration date of Title V of the Service Men's Readjustment Act of 1944.

2. The Clerk of the Senate of the Kentucky General Assembly is hereby directed to forward this Resolution forthwith to the Clerks of the respective Houses of the Congress of the United States and to each Senator and Representative in Congress from Kentucky.

Ordered that said resolution be laid on the Clerk's desk.

The House then took up for consideration from the Orders of the Day a bill of the following title, viz.:

H. B. No. 10. An Act relating to engineering and construction services for the State and its agencies; abolishing the former Division of Engineering and Construction of the Department of Welfare, which was transferred to the Kentucky Building Commission by Chapter 237 of the Acts of

1948, and transferring all of its personnel, property, equipment, facilities, and appropriations to a new Division of Engineering created under the State Property and Buildings Commission.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. A Division of Engineering, under the supervision, control and direction of the State Property and Buildings Commission, is hereby established. The Division of Engineering and Construction of the Department of Welfare, which was created and placed under the direction of the Department of Welfare by Executive-Administrative order of the Governor of the Commonwealth on October 6, 1944, and which was transferred to the Kentucky Building Commission by Chapter 237 of the Acts of 1948, is hereby abolished, and all personnel, property, equipment and facilities of that division, including its books, records, studies, plans and specifications shall, upon the effective date of this Act, be transferred to and be under the supervision and control of the State Property and Buildings Commission. The State Property and Buildings Commission shall appoint a qualified Chief Engineer of its Division of Engineering, who shall serve as Executive Secretary to the Commission, and who shall possess such powers and perform such duties as may be delegated to him from time to time by the Commission. The Division of Engineering shall, at the direction and request of the Commission, prepare such plans and specifications as may be necessary, investigate and make studies of the comparative need and demand for acquiring any lands, or for the construction or reconstruction or structural maintenance of any buildings, or for the purchase, installation or construction of any equipment, facilities or furnishings incidental or pertaining thereto, shall make such estimates of cost as may be required in connection with or incidental to the development, purchase, acquisition or construction of the foregoing, and in general shall give such technical or other assistance to the

Commission and perform such other duties as may be required, informative or helpful in carrying out the purposes for which the Commission is created.

§ 2. The appropriation made at the regular 1948 session of the General Assembly to the Division of Engineering of the Department of Welfare for the Fiscal year 1949-1950, and the unexpended and unencumbered balance of the appropriation made to such Division for the fiscal year 1948-1949, are hereby transferred to the credit of and shall be considered as an appropriation to the State Property and Buildings Commission for purposes of administration and for ordinary recurring expenses of operation.

§ 3. Whereas, doubt exists as to the status and powers of the existing Division of Engineering, and the urgent requirements of the State agencies for engineering and construction services demand that engineering and construction services be made available immediately, an emergency is declared to exist and this Act shall take effect upon its passage and approval by the Governor.

Ordered that said bill be read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said bill be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said bill having been dispensed with, said bill was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Jason Alford	Clyde S. Howard	J. H. Polsgrove
Sidney Baer	R. N. Hubbard	E. F. Prichard
C. E. Baumgardner	Ira W. Hulette	Hobart Rayburn
Fred Beshear	Kerby Jennings	Ottis Roberts
Chas. J. Bronston	Paul S. Jonas	Amos Runyan
Mrs. Mary Burnett	Ercel Kozee	Glenn Rushing
Chas. W. Burnley	Mrs. J. T. Linton	Mrs. S. Rutherford
A. H. Calvert	Harry K. Lowman	James J. Shannon
Paul Carter	W. E. McClure	Paul E. Shannon
Robert Collins	F. G. Marquette	John M. Spaulding
Perry M. Cross	E. H. Martin	G. W. Steinford
Horace T. Cull	C. D. Moberly	John M. Stumbo
Owen Deering	Archie R. Moore	Albert Thomason
Adron Doran	Davis Moore	G. C. Thornton
G. I. Drury	Walter Moorman	W. R. Tipton
Kermit Dwyer	Fred H. Morgan	Wilford S. Travis
Henry J. Giles	E. C. Mullins	J. B. Veech
Henry C. Hale	Joe E. Nunn	Lawrence Watts
James P. Hanratty	H. S. Overby	Rodney Whitlow
Carson Hibbitts	H. C. Patterson	G. F. Williamson
E. R. Hilton	H. M. Pewitt	Charles W. Wirsch
Richard R. Houpt		

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Those who voted in the negative were—

Earl F. Ashcraft	M. G. Howard	LeRoy Saylor
Everett T. Cooper	L. H. Jones	Harry Smith
D. W. Howard		

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Resolved that the title thereof be as aforesaid.

The House then took up for consideration from the Orders of the Day a resolution of the following title, viz.:

H. Res. No. 4. A Resolution appropriating the sum of $750.00 for a contingent fund for the Clerk of the Senate and appropriating the sum of $750.00 for a contingent fund for the Clerk of the House.

Said resolution is as follows, viz.:

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

That for the purpose of paying such expenses as the Chief Clerk of the Senate of Kentucky is directed to incur by the Senate of Kentucky there is hereby set aside out of the Legislative Session Fund as a contingent fund the sum of Seven Hundred and Fifty Dollars ($750.00), and for the purpose of paying the expenses incurred by the Chief Clerk of the House of Representatives, under the direction of the House of Representatives of the Commonwealth of Kentucky, there is hereby set aside out of the Legislative Session Fund as a contingent fund the sum of Seven Hundred and Fifty Dollars (750.00). Said respective funds shall be paid out on warrant of the Department of Finance on requisition of the Chief Clerks of the Senate and of the House of Representatives.

Whereas, it is necessary that these contingent funds for the Chief Clerks of the Senate and House of Representatives be immediately available, an emergency is hereby declared to exist and this resolution shall be effective from and after its passage and approval by the Governor of the Commonwealth of Kentucky.

Ordered that said resolution be read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said resolution be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said resolution having been dispensed with, said resolution was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said resolution in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	Richard R. Houpt	Joe E. Nunn
Jason Alford	D. W. Howard	H. S. Overby
Sidney Baer	M. G. Howard	J. H. Polsgrove
C. E. Baumgardner	R. N. Hubbard	Hobart Rayburn
Fred Beshear	Ira W. Hulette	Ottis Roberts
Chas. J. Bronston	Laban P. Jackson	Amos Runyan
Mrs. Mary Burnett	Kerby Jennings	Glenn Rushing
Chas. W. Burnley	Paul S. Jonas	Mrs. S. Rutherford
Paul Carter	L. H. Jones	LeRoy Saylor
Perry M. Cross	Mrs. J. T. Linton	James J. Shannon
Horace T. Cull	Harry K. Lowman	Paul E. Shannon
B. G. Davidson	W. E. McClure	Harry Smith
Owen Deering	F. G. Marquette	G. W. Steinford
Adron Doran	E. H. Martin	John M. Stumbo
G. I. Drury	C. D. Moberly	Albert Thomason
Kermit Dwyer	Archie R. Moore	G. C. Thornton
Henry C. Hale	Davis Moore	Wilford S. Travis
James P. Hanratty	Walter Moorman	J. B. Veech
Dennis Henderson	Fred H. Morgan	Rodney Whitlow
Carson Hibbitts	E. C. Mullins	G. F. Williamson
E. R. Hilton	Stanley Murphy	Charles W. Wirsch

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Resolved that the title thereof be as aforesaid.

Mr. Morgan moved that the rules be suspended for the purpose of introducing resolutions.

Said motion was agreed to by a majority of the members elected.

Thereupon resolutions of the following titles were introduced, viz.:

By Mr. Morgan.

H. Res. No. 6. A Joint Resolution providing for the original transcript and two carbon copies of the hearing before the Joint Rules Committee of the House of Representatives and the Senate, with regard to the four tax assessment bills now pending before this Extraordinary Session of the General Assembly, and providing for the payment of same.

Said resolution is as follows, viz.:

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

That Whereas, Mrs. W. Owen Keller has heretofore been designated by the Joint Session of the Rules Committee of the House and Senate to take in shorthand the proceedings before the said Joint Sessions of the Rules Committees, and

Whereas, the preservation of the questions and answers showing the intent of the General Assembly in considering those bills will be of value in future court interpretations,

Now, Therefore, it is ordered that Mrs. W. Owen Keller do make an original and two copies of said hearings, the original copy thereof to be filed with the State Law Librarian, one carbon copy to be filed with the Clerk of the House of Representatives and one carbon copy to be filed with the Clerk of the Senate.

It is further directed that her compensation shall be the amount now provided by statute for official court reporters for the transcription of court records. Upon the certification of said transcript the Clerk of the House shall issue a voucher for one-half of the costs thereof, chargeable to the House Legislative fund, and the Clerk of the Senate shall issue a voucher for one-half of the costs thereof, chargeable to the Senate Legislative Body, each of said vouchers to be payable to Mrs. W. Owen Keller.

By Mr. Hulette.

H. Res. No. 7. A Joint Resolution providing for payment of ministers of the churches of Frankfort, Kentucky, for performing the duties of Chaplain for the General Assembly during the present Extraordinary Session.

Said resolution is as follows, viz.:

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the sum of $600.00 is hereby appropriated out of the Legislative Fund to the Ministerial Association of Frankfort, Kentucky, to be paid in equal shares to the ministers who perform the duty of Chaplain for the General Assembly during the present Extraordinary Session.

§ 2. That the Clerk of the House of Representatives shall certify this Resolution to the Commissioner of Finance, who shall draw his warrant upon the State Treasurer for the amount above designated, and the State Treasurer shall issue his check for the same.

Whereas, the ministers of Frankfort, Kentucky, have been faithful in performing services as Chaplain, and are entitled to prompt payment, an emergency is declared to exist and this Resolution shall take effect upon its passage and approval by the Governor.

Ordered that said resolution be printed and referred to the Committee on Rules.

Mr. Morgan moved that when the House adjourns today and each day for the remainder of this Extraordinary Session it adjourn out of respect for the late Isaac T. Blevins.

Said motion was agreed to.

Mr. Morgan moved that the House do now adjourn to meet again at 8 o'clock, p. m., Monday, March 21, 1949.

Said motion was agreed to.

And then the House adjourned.

MONDAY, MARCH 21, 1949

The House convened and was called to order by the Honorable T. Herbert Tinsley, Speaker.

The House was opened with prayer by the Reverend Charles W. Owens, pastor of the South Frankfort Presbyterian Church, of Frankfort, Kentucky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams	Richard R. Houpt	Ottis Roberts
Jason Alford	Clyde S. Howard	Lilburn S. Rogers
Earl F. Ashcraft	D. W. Howard	Amos Runyan
Sidney Baer	M. G. Howard	Glenn Rushing
Bernhardt Bauer	R. N. Hubbard	Mrs. S. Rutherford
C. E. Baumgardner	Ira W. Hulette	Dr. K. N. Salyer
Fred Beshear	Laban P. Jackson	D. B. Saylor
Chas. J. Bronston	Kerby Jennings	LeRoy Saylor
Mrs. Mary Burnett	Paul S. Jonas	Paul E. Shannon
Chas. W. Burnley	Mrs. J. T. Linton	Jesse H. Shelton
Paul Carter	Harry K. Lowman	Harry Smith
Earl W. Christian	W. E. McClure	John M. Spaulding
W. K. Coleman	Ed Marcum	G. W. Steinford
Robert Collins	E. H. Martin	John M. Stumbo
Everett T. Cooper	C. D. Moberly	Albert Thomason
Perry M. Cross	Davis Moore	Wilford S. Travis
Horace T. Cull	Walter Moorman	J. B. Veech
B. G. Davidson	E. C. Mullins	W. J. Ward
Owen Deering	Stanley Murphy	Lawrence Watts
Adron Doran	Joe E. Nunn	Lynn Boyd Wells
G. I. Drury	H. S. Overby	Rodney Whitlow
Kermit Dwyer	H. M. Pewitt	G. F. Williamson
Henry C. Hale	J. H. Polsgrove	Charles W. Wirsch
C. J. Holsclaw	E. F. Prichard	

Dr. Salyer moved that the reading of the Journal of the proceedings of Thursday, March 17, 1949, be dispensed with, and the same be approved.

Said motion was agreed to.

Mr. Runyan moved that the rules be suspended and the privilege of the floor extended to Mr. J. E. Carter.

Said motion was unanimously agreed to.

Mr. Burnley moved that the rules be suspended and the privilege of the floor extended to Mr. Atwood.

Said motion was unanimously agreed to.

Mr. Moorman moved that the rules be suspended and the privilege of the floor extended to Mr. Joe Teaff.

Said motion was unanimously agreed to.

Mr. Polsgrove moved that the rules be suspended and the privilege of the floor extended to Miss Betty Lawrence, Miss Katie Meyers, Mr. E. K. Lawrence and Mr. Wm. E. Myers.

Said motion was unanimously agreed to.

Mr. Cross moved that the rules be suspended and the privilege of the floor extended to Misses Sue and Jean Holloway and Mrs. Joe Veach.

Said motion was unanimously agreed to.

Mr. McClure moved that the rules be suspended and the privilege of the floor extended to Mr. Fred Creasey.

Said motion was unanimously agreed to.

Mr. Martin moved that the rules be suspended and the privilege of the floor extended to Mr. Boris Kaufman.

Said motion was unanimously agreed to.

Mr. Whitlow moved that the rules be suspended and the privilege of the floor extended to Messrs. N. B. Pritchett and Henry Grimes.

Said motion was unanimously agreed to.

Mr. Spalding moved that the rules be suspended and the privilege of the floor extended to Messrs. Wm. Jenkins, Robertson and Merimee, of Owensboro, Kentucky.

Said motion was unanimously agreed to.

Mr. Burnley moved that the House do now adjourn to meet again at 2 o'clock, p.m., Tuesday, March 22, 1949.

Said motion was agreed to.

And then the House adjourned.

TUESDAY, MARCH 22, 1949

The House convened and was called to order by the Honorable T. Herbert Tinsley, Speaker.

The House was opened with prayer by Father Joseph A. O'Dwyer, pastor of the Church of the Good Shepherd, of Frankfort, Kentucky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams	Henry C. Hale	Fred H. Morgan
Jason Alford	James P. Hanratty	E. C. Mullins
Earl F. Ashcraft	C. J. Holsclaw	Stanley Murphy
Sidney Baer	Richard R. Houpt	Joe E. Nunn
Bernhardt Bauer	Clyde S. Howard	H. S. Overby
C. E. Baumgardner	D. W. Howard	H. C. Patterson
Fred Beshear	M. G. Howard	H. M. Pewitt
Chas. J. Bronston	R. N. Hubbard	J. H. Polsgrove
Mrs. Mary Burnett	Ira W. Hulette	L. W. Preston
Chas. W. Burnley	Laban P. Phelps	E .F. Prichard
A. H. Calvert	Kerby Jennings	Hobart Rayburn
Paul Carter	Paul S. Jonas	Ottis Roberts
Earl W. Christian	L. H. Jones	F. L. Robinson
W. K. Coleman	Mrs. J. T. Linton	Lilburn S. Rogers
Robert Collins	Harry K. Lowman	Amos Runyan
Everett T. Cooper	W. E. McClure	Glenn Rushing
Perry M. Cross	Ed Marcum	Mrs. S. Rutherford
Horace T. Cull	F. G. Marquette	Dr. K. N. Salyer
B. G. Davidson	E. H. Martin	D. B. Saylor
Owen Deering	C. D. Moberly	LeRoy Saylor
Adron Doran	Archie R. Moore	James P. Shannon
G. I. Drury	Davis Moore	Paul E. Shannon
Kermit Dwyer	Walter Moorman	James S. Shaw

Jesse H. Shelton	G. C. Thornton	Lynn Boyd Wells
Harry Smith	Wilford S. Travis	Rodney Whitlow
John M. Spaulding	J. B. Veech	G. F. Williamson
G. W. Steinford	W. J. Ward	Charles W. Wirsch
John M. Stumbo	Lawrence Watts	Mr. Speaker
Albert Thomason		

Dr. Salyer moved that the reading of the Journal of the proceedings of Monday, March 21, 1949, be dispensed with, and the same be approved.

Said motion was agreed to.

A resolution of the following title was introduced, viz.:

By Messrs. Wirsch, D. B. Saylor, Ward, Jones, Cooper, Durham Howard, Shaw, Robinson, Thomason, Carter, LeRoy Saylor, Roberts, Alford, Murphy, Dwyer, Rayburn, Ashcraft, Smith, Maurice G. Howard and Cross.

H. B. No. 8. A Concurrent Resolution, Whereas the Joint Resolution heretofore offered by the Minority Members of the House and Senate, petitioning the Governor of the Commonwealth to amend or enlarge his call for the present extraordinary session of the General Assembly of Kentucky to include the consideration of legislation providing for a bonus for war veterans has not met with favorable consideration by the majority party of the House and Senate; Therefore

Said resolution is as follows, viz.:

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

That the President of the Senate and the Speaker of the House of Representatives appoint a joint committee composed of an equal number of Republican and Democratic members of the respective bodies—to make the bonus issue non-political—to study and consider the payment of such a bonus to war veterans, including the amount required and ways and means of raising funds for the payment of same to be voted by the peoples of Kentucky in a referendum as provided in Section 50 of the Constitution of Kentucky. Be

it further Resolved that said joint committee shall report its findings and recommendations to this extraordinary session of the General Assembly of Kentucky.

Mr. Davidson offered the following amendment to said resolution, viz.:

Amendment No. 1. Amend House Resolution No. 8 by striking out the words "has not met with favorable consideration by the majority party of the House and Senate."

Said Amendment No. 1 to said resolution was agreed to.

Mr. Prichard offered the following amendment to said resolution, viz.:

Amendment No. 2. Amend printed copy of House Resolution No. 8 on page 1, line 3, by striking the words "Republican and Democratic".

Said Amendment No. 2 to said resolution was agreed to.

Said resolution was then adopted as amended.

Mr. Maurice G. Howard sent to the Clerk's desk a letter addressed to him from Judge J. B. Johnson and moved that said letter be spread at length upon the Journal.

Said motion was agreed to.

Said letter is as follows, viz.:

March 18, 1949

Senator Ray B. Moss
Senate Chamber, The Capitol
Frankfort, Kentucky

Hon. Maurice G. Howard
House of Representatives, The Capitol
Frankfort, Kentucky

Gentlemen:

There is a news item in today's Courier-Journal that must be answered by the Republicans. It states that the distinguished Attorney General of Kentucky has written a

letter to the Lieutenant Government of Kentucky, saying that Kentucky's Constitution would have to be amended in order to pay a veterans' bonus. From the news item, I quote:

"He pointed to Section 3 of the State's constitutional Bill of Rights, which says:

" 'All men, when they form a social compact, are equal; and no grant of exclusive, separate public emoluments or privileges shall be made to any man or set of men, except in consideration of public services. . '

"It would be 'hard and equally difficult to find a state of facts that would justify the General Assembly of Kentucky and the courts of our state to say that these men had rendered public service to the sovereign State of Kentucky', Funk said."

The answer to that will be found in the decisions of the Court of Appeals of Kentucky. In 1912, the General Assembly of Kentucky passed an Act providing for the payment of $10.00 per month pension to Confederate Civil War veterans or their widows. This Act was challenged upon the ground that it violated Section 3 of the constitution above referred to. Chief Justice Hobson wrote the opinion in the case, styled Bosworth, Auditor v. Harp, 154 Ky. 559, 157 S. W. 1084, upholding the constitutionality of the Act, and from the decision I quote verbatim:

"The Legislature made appropriations for monuments to distinguished Confederate soldiers. In 1902 it established a home for Confederates, and this has been since maintained at the expense of the state, an appropriation of $175 a year being made for each inmate. In 1904 it appropriated the sum of $2,000 to mark the Confederate graves at Perryville, Ky. Monuments have been erected to Generals John C. Breckenridge, John H. Morgan and other distinguished Confederates. None of these appropriations have ever been questioned or assailed; and they show a settled policy by the Legislature acquiesced in by the people of the state to regard the *Confederate soldiers as having rendered public services for the state of Kentucky.*"

In 1938, the General Assembly of Kentucky enacted what is known as the Teachers' Retirement Act. This Act was challenged upon the ground that it was unconstitutional. Commissioner Stanley, in writing an opinion holding the Act to be constitutional, said: (December 16, 1941, Board of Education vs. City of Louisville, 288 Ky. 656, 157 S. W. (2d) 337):

"Teachers in the public schools are State employees and render public service . . . . Under the concept of pensions as above and as ordinarily defined, this provision of the Constitution does not apply. If it did apply, then there could not be in Kentucky any sort of pension granted by the state, or any political subdivision under enabling acts, and the pensioning plans of city police and firemen would be destroyed.".

So, it will be seen that the Democrat party of Kentucky imposed upon the people of Kentucky a pension system rewarding Confederate veterans who sought to destroy the union, erecting monuments commemorating their heroic deeds, establishing homes at the taxpayers' expense to maintain them, at the price of $175.00 per year (in 1912) each, and granting them pensions in the sum of $10.00 per month. It even extended this to their widows who married them before the year 1890—26 years after the war was over. What public service did these widows render the Commonwealth?

Are the soldiers who fought in the war to protect all Kentuckians to be classified as "*not having rendered public service,*" when those who fought to destroy the country have already been classified as having rendered public service?

We now come to the teachers, firemen and policemen. Our courts have held that they are public servants, rendering a public service in their work, and can be granted a pension. Does the present Democratic administration think that these policemen and teachers and firemen, many of whom were exempt and never wore the uniform, are entitled to greater consideration than those who did?

The reasoning of the Attorney General overrules the decisions of the Court of Appeals. You Republican leaders in the Legislature cannot let this article go unchallenged.

Sincerely Yours,

(s) J. B. Johnson

Mr. Preston moved that the House do now adjourn to meet again at 2 o'clock, p.m., Wednesday, March 23, 1949.

The yeas and nays being required thereon by Mr. Prichard and Mr. Burnley were as follows, viz.:

Those who voted in the affirmative were—

Jason Alford	Stanley Murphy	LeRoy Saylor
Earl F. Ashcraft	H. S. Overby	James S. Shaw
Earl W. Christian	J. H. Polsgrove	Harry Smith
Everett T. Cooper	L. W. Preston	G. W. Steinford
Laban P. Jackson	Ottis Roberts	W. J. Ward
L. H. Jones	F. L. Robinson	Lynn Boyd Wells
Walter Moorman	D. B. Saylor	Charles W. Wirsch

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Those who voted in the negative were—

Sidney Baer	R. N. Hubbard	E. F. Prichard
Bernhardt Bauer	Ira W. Hulette	Lilburn S. Rogers
C. E. Baumgardner	Kerby Jennings	Amos Runyan
Fred Beshear	Paul S. Jonas	Glenn Rushing
Chas. J. Bronston	Mrs. J. T. Linton	Mrs. S. Rutherford
Mrs. Mary Burnett	Harry K. Lowman	Dr. K. N. Salyer
Chas. W. Burnley	W. E. McClure	James J. Shannon
A. H. Calvert	Ed Marcum	Jesse H. Shelton
W. K. Coleman	F. G. Marquette	John M. Spaulding
Adron Doran	E. H. Martin	John M. Stumbo
G. I. Drury	Archie R. Moore	G. C. Thornton
Henry J. Giles	Davis Moore	J. B. Veech
Henry C. Hale	Fred H. Morgan	Rodney Whitlow
C. J. Holsclaw	E. C. Mullins	G. F. Williamson
Richard R. Houpt	Joe E. Nunn	Mr. Speaker

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Thereupon said motion was disagreed to.

Mr. Morgan moved that the House do now recess until 4 o'clock, p.m.

Said motion was agreed to.

And then the House recessed.

The hour of 4 o'clock, p.m. having arrived, the Speaker resumed the Chair and called the House to order.

Mr. Preston moved that the House do now adjourn to meet again at 2 o'clock, p.m., Wednesday, March 23, 1949.

Said motion was agreed to.

And then the House adjourned.

WEDNESDAY, MARCH 23, 1949

The House convened and was called to order by the Honorable T. Herbert Tinsley, Speaker.

The House was opened with prayer by Father Joseph A. O'Dwyer, pastor of the Church of the Good Shepherd, of Frankfort, Kentucky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams	Chas. W. Burnley	Horace T. Cull
Jason Alford	A. H. Calvert	B. G. Davidson
Sidney Baer	Paul Carter	Owen Deering
Bernhardt Bauer	Earl W. Christian	Adron Doran
C. E. Baumgardner	W. K. Coleman	G. I. Drury
Fred Beshear	Robert Collins	Kermit Dwyer
Chas. J. Bronston	Everett T. Cooper	Henry J. Giles
Mrs. Mary Burnett	Perry M. Cross	Otto W. Goff

N. M. Hamilton
James P. Hanratty
Dennis Henderson
C. J. Holsclaw
Richard R. Houpt
Clyde S. Howard
D. W. Howard
M. G. Howard
R. N. Hubbard
Ira W. Hulette
Laban P. Jackson
Kerby Jennings
Paul S. Jonas
L. H. Jones
Ercel Kozee
Mrs. J. T. Linton
Harry K. Lowman
W. E. McClure
Ed Marcum
F. G. Marquette
E. H. Martin
C. D. Moberly
Archie R. Moore
Davis Moore
Walter Moorman
Fred H. Morgan
E. C. Mullins
Stanley Murphy
Joe E. Nunn
H. S. Overby
H. C. Patterson
H. M. Pewitt
J. H. Polsgrove
L. W. Preston
E. F. Prichard
Hobart Rayburn
Ottis Roberts
Lilburn S. Rogers
Amos Runyan
Glenn Rushing
Mrs. S. Rutherford
Dr. K. N. Salyer
D. B. Saylor
LeRoy Saylor
James J. Shannon
Paul E. Shannon
Jesse H. Shelton
Harry Smith
John M. Spaulding
G. W. Steinford
John M. Stumbo
Albert Thomason
G. C. Thornton
W. R. Tipton
Wilford S. Travis
W. J. Ward
Lawrence Watts
Lynn Boyd Wells
Rodney Whitlow
Charles W. Wirsch
Mr. Speaker

Dr. Salyer moved that the reading of the Journal of the proceedings of Tuesday, March 22, 1949, be dispensed with, and the same be approved.

Said motion was agreed to.

Messrs. Bauer, Christian, Coleman, Holsclaw, Maurice G. Howard, Jennings, Archie R. Moore, Rogers, Shelton and Ward announced to the House that had they been present on March 17, they would have voted in the affirmative on the passage of House Bill No. 9.

The Speaker vacated the Chair and designated Mr. Doran as Speaker pro tem.

Mr. Lowman moved that the rules be suspended and the privilege of the floor extended to Miss Sutton.

Said motion was unanimously agreed to.

Mr. Lowman moved that little Miss Judith Lee Sutton be made an Honorary Page of this House.

Said motion was unanimously agreed to.

Mr. Houpt moved that the rules be suspended and the privilege of the floor extended to Mr. W. A. Roby.

Said motion was unanimously agreed to.

Mr. Houpt moved that the rules be suspended and the privilege of the floor extended to Billie Buckman.

Said motion was unanimously agreed to.

Mr. Houpt moved that the rules be suspended and the privilege of the floor extended to Bernie Crousel.

Said motion was unanimously agreed to.

Mr. Houpt moved that the rules be suspended and the privilege of the floor extended to Al Speiger.

Said motion was unanimously agreed to.

Mr. Owen Deering moved that the rules be suspended and the privilege of the floor extended to his wife, Mrs. Owen Deering.

Said motion was unanimously agreed to.

Mr. James J. Shannon, moved that the rules be suspended and the privilege of the floor extended to Miss Blackburn and Class in Government Model High School, Richmond, Kentucky.

Said motion was unanimously agreed to.

Mrs. Burnett moved that the rules be suspended and the privilege of the floor extended to the 8th Grade Bryan Station School.

Said motion was unanimously agreed to.

Mrs. Burnett moved that the rules be suspended and the privilege of the floor extended to Mrs. Strange and Mr. Towerav.

Said motion was unanimously agreed to.

Mr. Thornton moved that the rules be suspended and the privilege of the floor extended to Cecil Redmon and Ralph Poore.

Said motion was unanimously agreed to.

Mr. Cross moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. E. P. Warmier.

Said motion was unanimously agreed to.

Mr. Cross moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. E. B. Sawyer.

Said motion was unanimously agreed to.

Mr. Marquette moved that the rules be suspended and the privilege of the floor extended to Mrs. Audry Cummins and Daughter Ann.

Said motion was unanimously agreed to.

Mr. Marquette moved that the rules be suspended and the privilege of the floor extended to Mrs. Kenneth Marquette and children.

Said motion was unanimously agreed to.

Mr. James J. Shannon moved that the rules be suspended and the privilege of the floor extended to Mrs. Andrew Buyn and class in Government of the Kingston High School, Madison County, Kentucky.

Said motion was unanimously agreed to.

Mr. Maurice G. Howard moved that Mr. Clyde S. Howard be elected Speaker of this House.

The Speaker pro tem ruled the aforesaid motion not in order as no vacancy existed.

Mr. Clyde S. Howard moved that Mr. Tinsley, Speaker of this House, make a statement to the members of this House regarding his recent trip to Washington.

Mr. Prichard moved that the motion as made by Mr. Clyde S. Howard be laid on the table.

The yeas and nays being required on the motion as made by Mr. Prichard by Mr. Coleman and Mr. Prichard were as follows, viz.:

Those who voted in the affirmative were—

Sidney Baer	Ira W. Hulette	E. F. Prichard
C. E. Baumgardner	Paul S. Jonas	Lilburn S. Rogers
Fred Beshear	L. H. Jones	Glenn Rushing
Chas. J. Bronston	Ercel Kozee	Mrs. S. Rutherford
Mrs. Mary Burnett	W. E. McClure	James J. Shannon
A. H. Calvert	Ed Marcum	Paul E. Shannon
B. G. Davidson	F. G. Marquette	Jesse H. Shelton
G. I. Drury	E. H. Martin	John M. Spaulding
Otto W. Goff	Davis Moore	G. W. Steinford
N. M. Hamilton	Walter Moorman	John M. Stumbo
James P. Hanratty	Fred H. Morgan	Albert Thomason
Dennis Henderson	E. C. Mullins	Wilford S. Travis
C. J. Holsclaw	Stanley Murphy	Rodney Whitlow
Clyde S. Howard	H. C. Patterson	—41

Those who voted in the negative were—

Jason Alford	Richard R. Houpt	D. B. Saylor
Chas. W. Burnley	M. G. Howard	Harry Smith
W. K. Coleman	Ottis Roberts	G. C. Thornton
Horace T. Cull	Amos Runyan	Lynn Boyd Wells
Owen Deering		—13

Thereupon said motion as made by Mr. Prichard was agreed to.

A resolution of the following title was introduced, viz.:

H. Res. No. 9. A Joint Resolution making a deficiency appropriation to the Kentucky Statute Revision Commission to meet extraordinary expenses incurred in connection with the Extraordinary Session of the General Assembly.

Said resolution is as follows, viz.:

Whereas, the Kentucky Statute Revision Commission, in preparing the summary and analysis of the proposed tax assessment and school equalization legislation for submission to the General Assembly, in accordance with the request of the General Assembly, incurred expenses for multigraph plates and paper in the amount of $350.00; and

Whereas, in order to publish a statute supplement containing the legislation enacted at the present Extraordinary Session of the General Assembly, the Kentucky Statute Revision Commission will incur printing expenses in the amount of $450.00;

Now, Therefore

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

Sec. 1. There is hereby appropriated out of the General Expenditure Fund in the State Treasury, to the Kentucky Statute Revision Commission, as a deficiency appropriation for the 1948-1949 fiscal year to meet extraordinary expenses incurred in connection with the present Extraordinary Session of the General Assembly, the sum of $800.00.

Sec. 2. Whereas, obligations have already been incurred by the Kentucky Statute Revision Commission for multigraph plates, paper and printing expenses, and it is essential that these obligations be promptly met, an emergency is declared to exist and this Resolution shall take effect upon its passage and approval.

Ordered that said resolution be printed and referred to the Committee on Rules.

REPORT OF COMMITTEE

Mr. Morgan of the Committee on Rules, to which same had previously been referred, reported bills and a resolution of the following titles, viz.:

H. B. No. 2. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and making an appropriation for the purpose.

With Committee amendments thereto.

Said Committee amendments to said bill are as follows, viz.:

Committee Amendment No. 1. Amend printed copy of House Bill 2 on Page 5, Section 7, Line 12:

After the period following the word "roll" insert the sentence "The tax commissioner shall assess such property and immediately give notice to the taxpayer in the manner required by KRS 132.450 (2), specifying a date when the board of supervisors will hear the taxpayer, if he so desires, in protest of the action of the tax commissioner."

Committee Amend No. 2. Amend printed copy of House Bill 2 on Page 6, Section 7, Line 27:

After the period following the word "taxpayer" insert the sentence "The party making the appeal shall give notice in the manner provided by the Civil Code of Practice to all other parties entitled by this section to appeal."

Committee Amendment No. 3. Amend printed copy of House Bill 2 on Page 6, Section 7, Line 34:

After the word "located" insert "and thence to the Court of Appeals,".

Committee Amendment No. 4. Amend printed copy of House Bill 2, on Page 3, Section 3, Line 13:

Strike the period following the word "supervisors" and add the words "and may appeal from the action of the Kentucky Tax Commission as provided in KRS 133.130."

H. B. No. 3. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and to the office of county tax commissioner and making an appropriation for the purpose.

With Committee amendment thereto.

Said Committee amendment to said bill is as follows, viz.:

Amend printed copy of House Bill 3 on Page 2, Section 2, Line 11:

After the words "shall be" insert "both written and oral, and".

H. B. No. 4. AN ACT relating to the ad valorem tax system of the state, counties, cities and other taxing districts.

With Committee amendments thereto.

Said Committee amendments to said bill are as follows, viz.:

Committee Amendment No. 1. Amend House Bill No. 4, at pages 4 and 5 thereof, by striking all of lines 1 to 38, inclusive, of Section 5 thereof and substituting in lieu thereof the following:

"Section 4½. Section 132.130 of the Kentucky Revised Statutes is amended to read as follows:

"Every owner or proprietor of a distillery bonded warehouse in which distilled spirits are stored shall, between September 1 and October 1 of the year 1949 and between January 1 and February 1 of the year 1951, and each year thereafter, file with the Department of Revenue a written report, sworn to by the person making it. If the owner or proprietor of the warehouse is a corporation, the report shall be made and sworn to by its principal officer or manager in charge. The report shall show the quantity and kind of spirits in the warehouse on September 1 for the year 1949 and on January 1

for the year 1951 and on January 1 for each year thereafter; the dates when made; the county, city or taxing district in which the warehouse is situated; whether or not the Federal tax has been paid thereon, and if not, the date of expiration of the bonded period; the fair cash value of the spirits estimated at the price it would bring at a fair voluntary sale; and such other facts pertaining to the spirits as the department may require.

"Section 5. Section 132.160 of the Kentucky Revised Statutes is amended to read as follows:

"(1) (a) Texas on distilled spirits that may be assessed while in a bonded warehouse as of January 1, 1951, and January 1 of each year thereafter, and on which the Federal tax has not been paid, or will not become due before September 15 after the assessment, shall be due on the second day of January, May and September next after the Federal tax becomes due or is paid, or when the spirits are removed from the warehouse for transfer in bond out of this state.

"(b) Taxes on distilled spirits that may be assessed while in a bonded warehouse as of September 1, 1948, and September 1, 1949, and on which the Federal tax has not been paid, or will not become due before the second succeeding September 15 after the assessment, shall be due on the second day of January, May and September next after the Federal tax becomes due or is paid, or when the spirits are removed from the warehouse for transfer in bond out of this state.

"(2) The taxes shall not become due by reason of a mere removal of the spirits from one bonded warehouse to another bonded warehouse within this state, but in that event the owner or proprietor from whose warehouse the spirits are moved shall execute a bond, with good and sufficient surety, conditioned upon the payment of all taxes that have accrued upon the spirits, prior to removal to the county, city or taxing district from which the spirits are moved. The bond shall be in an amount sufficient to protect the county, city or taxing district and shall be approved by the county judge for the county, the mayor for the city, the superintendent of any school district involved and by the person whose duty it is to

collect taxes for any other taxing district. Prior to the removal of any spirits the owner or proprietor from whose warehouse they are to be removed shall give written notice of such intention to the county, city or taxing district addressed to the officer thereof above mentioned, and stating the quantity of spirits to be moved and the name and address of the warehouse to which they are to be taken. After the spirits are moved, the owner or proprietor shall notify the same officers of the county, city or taxing district of the amount of accrued taxes on the spirits together with interest on the taxes. After any spirits have once been moved as provided in this section and are moved again, all taxes that have accrued thereon up to the time of the second removal shall immediately become due and payable to any county, city or taxing district to which any taxes have accrued.

"(3) The taxes on each year's assessment shall bear legal interest until paid.

"Section 5½. Section 132.180 of the Kentucky Revised Statutes is amended to read as follows:

"(1) Any person having custody of distilled spirits in a bonded warehouse on the day as of which the assessment is made shall be liable for all taxes due thereon, together with all interest and penalties that may accrue. Any owner, proprietor or custodian of such spirits who pays the taxes, interest and penalties on the spirits shall have a lien thereon for the amount paid, with legal interest from day of payment.

"(2) Any owner or proprietor of a bonded warehouse who fails to pay the taxes and interest on distilled spirits within fifteen days after they are due shall be deemed delinquent, and a penalty of eight percent of each year's taxes due on the spirits shall attach. The officer authorized to collect the taxes shall immediately cause such proceedings to be instituted for the collection of the taxes, with such interest and penalties, as may be provided by law for the collection of hetor delinquent taxes."

Committee Amendment No. 2. Amend printed copy of House Bill 4 on page 12, section 15, line 9:

Strike the period and insert in lieu thereof, "unless otherwise provided by law."

Committee Amendment No. 3. Amend printed copy of House Bill 4 on page 13, section 16, line 5:

After the words "provided by" add the following: "law shall be liable for taxes thereon, but, as between themselves, the".

Committee Amendment No. 4. Amend printed copy of House Bill 4, on page 13, section 15, line 26:

Strike the period following the word "unpaid" and add the words "; except that taxes which become delinquent on January 1 shall be subject to a penalty of only two per cent on the taxes due and unpaid, if paid on or before the last day of January."

Committee Amendment No. 5. Amend printed copy of House Bill 4 on page 15, section 18, line 29:

Strike the words "and city" and insert in lieu thereof ", city or other taxing district,".

Committee Amendment No. 6. Amend printed copy of House Bill 4 on page 15, section 19, line 8:

After the word "value" insert ", as of September 1, 1948, September 1, 1949, January 1, 1951 and January 1 of each year thereafter,".

H. B. No. 5. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and providing among other things for emergency assessments and reappraisals of property for taxation and making an appropriation for the purpose.

With Committee amendments thereto.

Said Committee amendments to said bill are as follows, viz.:

Committee Amendment No. 1. Amend printed copy of House Bill 5 on Page 3, Section 2, Line 32:

Strike the word "section" and insert the word "session" in lieu thereof.

Committee Amendment No. 2. Amend printed copy of House Bill No. 5 on age 4 by inserting, between Line 15 of Section 2 and Line 1 of Section 4 an additional Section to be numbered 3½ and to read as follows:

"Sec. 3½. Section 132.600 of the Kentucky Revised Statutes is amended to read as follows:

(1) The tax commissioner of any county may, with the approval of the Department of Revenue, obligate and spend any of the compensation earned by him over and above that actually used in compensating himself and his deputies and assistants, or over and above that authorized as the maximum compensation for himself, his deputies and assistants, for the purchase of any maps, lists, charts, materials, supplies or equipment, or for other expenses necessary to the proper assessment of property in the county, and not required by law to be furnished by the county or state, including compensation for necessary additional personnel and other costs of a reappraisal project. Upon approval of such expenditures by the department, the necessity of the expenditures shall not be questioned if compensation earned under the provisions of the law is adequate during any fiscal year to meet not only the compensation of the county tax commissioner, his deputies, and assistants, but also all obligations arising from such expenditures.

(2) Any maps, lists, charts, materials, supplies or equipment so purchased shall become the property of the county, to be used by the incumbent tax commissioner and his successors as provided by law or prescribed by the Department of Revenue."

H. B. No. 6. An Act relating to the distribution of the common school equalization fund.

With Committee amendments thereto.

Said Committee amendments to said bill are as follows, viz.:

Committee Amendment No. 1. Amend printed copy of House Bill No. 6 on Page 4, Section 3, after Line 31 by adding the following:

(4) So much of the equalization which would not be distributed under Subsection (3), due to the failure of one or more participating districts to meet the full requirements of a tax effort index of *one* shall be applied so as to raise the state equalization level and shall be distributed in accordance with the general statistical principles set out in Subsections (2) and (3).

Committee Amendment No. 2. Amend printed copy of House Bill No. 6 on Page 2, Section 1, Line 23, by substituting a comma for the period at the end of Line 23 and adding thereafter the following words:

"except that for the school year 1949-1950, any authorized maximum tax rate in excess of $1.25 shall, in the case of county school districts, be deemed to be $1.25 for the purposes of this paragraph."

H. B. No. 7. An Act relating to the subject of revenue and finance of school districts covering in detail phases of the levy of school tax, school budgets and the furnishing of tax assessment information, but also embracing other phases of the subject.

With Committee amendment thereto.

Said Committee amendment to said bill is as follows, viz.:

Amend the printed copy of House Bill No. 7, at page one (1), section one (1), lines 4, 5 and 6 thereof, by striking therefrom the words "embracing cities of the first four classes when the boundary lines of independent districts in such cities are co-terminous with the municipal limits of such cities." and substituting in lieu thereof the words "embraced by cities of the first four classes."

H. Res. No. 7. A Joint Resolution providing for payment of the ministers of the Churches of Frankfort, Kentucky, for performing the duties of Chaplain for the General Assembly during the present Extraordinary Session.

With the expression of opinion that same should pass.

Whereupon, said bills and said resolution were each and severally read at length for the first time and

Ordered placed on the Calendar.

SENATE MESSAGE

A message was received from the Senate announcing that they had adopted resolutions which originated in that body of the following titles, viz.:

S. Res. No. 12. A Joint Resolution, Whereas the Joint Resolution heretofore offered by the Minority members of the House and Senate, petitioning the Governor of the Commonwealth to amend or enlarge his call for the present extra-ordinary session of the General Assembly of Kentucky to include the consideration of legislation providing for a bonus for war veterans;

Said resolution is as follows:

Therefore,

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

That the President of the Senate and the Speaker of the House of Representatives appoint a joint committee composed of an equal number of Republican and Democratic members of the respective bodies—to make the bonus issue non-political—to study and consider the payment of such a bonus to war veterans, including the amount required and ways and means of raising funds for the payment of same to be voted by the peoples of Kentucky in a referendum election as provided in Section 50 of the Constitution of Kentucky.

Be it further Resolved that said joint committee shall report its findings and recommendations to this extraordinary session of the General Assembly of Kentucky.

S. Res. No. 14. A Concurrent Resolution protesting and remonstrating against certain provisions contained in a Bill introduced in the Senate of the United States under date of February 25, 1949, by Senator Thomas of Oklahoma, entitled "A Bill to foster the cooperative agriculture education work of the extension services; to free the extension services from the performance of nongovernmental functions and political activity; and to promote economy in the expenditure of public funds for the conduct of cooperative agricultural extension work and for other purposes."

Said resolution is as follows, viz.:

Whereas, it is necessary and essential that the Agricultural Extension Service be permitted to work with and to assist organizations of farmers, cooperative corporations and associations in order to accomplish the object and purposes of the Agricultural Extension Program; and

Whereas, in the carrying on of the Agricultural Extension Program in Kentucky no funds or other assistance have been accepted from farmers' organizations or other private interests in Kentucky with any conditions attached which would in any way impair or compromise extension agents in the conduct of their work as public servants; and

Whereas, no relationships or activities not proper to the performance of their duties as public servants have been established or performed by cooperative extension agents in Kentucky; and

Whereas, the Bill introduced by Senator Thomas carries implications of improper activities which in fact have not occurred in Kentucky; and

Whereas, certain of the provisions of the Bill introduced by Senator Thomas would curtail and hamper many of the legitimate and proper functions of the Agricultural Extension Service as conducted in Kentucky; and

Whereas, the effectiveness and usefulness of the Agricultural Extension Service would be seriously impaired and the agricultural economy of Kentucky would be jeopard-

ized if the Bill proposed by Senator Thomas should become law;

Now Therefore,

Be it resolved by the Senate of the Commonwealth of Kentucky, the House of Representatives concurring therein:

That the Bill identified and described in the title of this Resolution be and it hereby is condemned and denounced as an unwarranted and unacceptable obstruction of and interference with the proper and advantageous operation of the Agricultural Extension Program.

That the Senators and Representatives in Congress from Kentucky be and they hereby are requested and urged to oppose by all means at their command the passage of said Bill.

That the Chief Clerk of the Senate of the Commonwealth of Kentucky be and he hereby is directed to forward copies of this Resolution, forthwith, to the President of the United States, the Vice-President of the United States, the Secretary of Agriculture of the United States, the United States Senators from Kentucky, and the Representatives in Congress from Kentucky.

Mr. Preston moved that said resolution be laid on the Clerk's desk.

Said motion was agreed to.

ORDERS OF THE DAY

The House took up for consideration from the Orders of the Day a resolution of the following title, viz.:

H. Res. No. 5. A Joint Resolution providing for the payment of the per diem of the late Representative Isaac M. Blevins.

Said resolution is as follows, viz.:

Whereas, the late Isaac M. Blevins was elected to the House of Representatives of this General Assembly at the

general election in November 1947, from the 83rd legislative district; and

Whereas, the deceased spent considerable time and money in his campaign for nomination and election; and

Whereas, it has heretofore been the custom and precedent of the General Assembly to allow the widow or dependents of deceased members the per diem they would have received, and

Whereas, if the late Representative Isaac M. Blevins had been permitted to serve in the 1949 Extraordinary Session of the General Assembly, to which he was duly and legally elected, he would have received as per diem the sum of $15.00 for each legislative day of the session as a member thereof; now therefore

Be it resolved by the House of Representatives of the General Assembly of the Commonwealth of Kentucky, the Senate concurring therein:

That there is hereby appropriated out of the Legislative Session Fund, available for the present Extraordinary Session of the General Assembly, an amount equal to $15.00 for each day of the present Extraordinary Session, to be paid to Mrs. Isaac M. Blevin, widow of the late Representative Blevins of Wayne County, being the per diem the late Representative Blevins would have received had he lived to serve during this session to which he was duly elected. The Clerk of the House of Representatives shall certify the amount specified herein to the Commissioner of Finance, who is hereby directed to draw his warrant upon the State Treasurer in the amount specified herein.

Ordered that said resolution be read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said resolution be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said resolution having been dispensed with, said resolution was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said resolution in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	Richard R. Houpt	L. W. Preston
Jason Alford	Clyde S. Howard	E. F. Prichard
Sidney Baer	D. W. Howard	Hobart Rayburn
Bernhardt Bauer	M. G. Howard	Ottis Roberts
C. E. Baumgardner	R. N. Hubbard	Lilburn S. Rogers
Fred Beshear	Ira W. Hulette	Amos Runyan
Chas. J. Bronston	Laban P. Jackson	Glenn Rushing
Mrs. Mary Burnett	Kerby Jennings	Mrs. S. Rutherford
Chas. W. Burnley	Paul S. Jonas	Dr. K. N. Saylor
A. H. Calvert	L. H. Jones	D. B. Saylor
Paul Carter	Ercel Kozee	LeRoy Saylor
Earl W. Christian	Mrs. J. T. Linton	James J. Shannon
W. K. Coleman	Harry K. Lowman	Paul E. Shannon
Robert Collins	W. E. McClure	Jesse H. Shelton
Everett T. Cooper	Ed Marcum	Harry Smith
Perry M. Cross	E. H. Martin	John M. Spaulding
Horace T. Cull	C. D. Moberly	G. W. Steinford
B. G. Davidson	Archie R. Moore	John M. Stumbo
Owen Deering	Davis Moore	Albert Thomason
Adron Doran	Walter Moorman	G. C. Thornton
G. I. Drury	Fred H. Morgan	W. R. Tipton
Kermit Dwyer	E. C. Mullins	Wilford S. Travis
Henry J. Giles	Stanley Murphy	W. J. Ward
Otto W. Goff	Joe E. Nunn	Lawrence Watts
James P. Hanratty	H. S. Overby	Lynn Boyd Wells
Dennis Henderson	H. M. Pewitt	Rodney Whitlow
C. J. Holsclaw	J. H. Polsgrove	Charles W. Wirsch

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Resolved that the title thereof be as aforesaid.

Mr. Burnley moved that the vote by which said resolution was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

Mr. Preston moved that the rules be suspended and a resolution of the following title, viz.:

S. Res. No. 12. A Joint Resolution, Whereas the Joint Resolution heretofore offered by the Minority members of the House and Senate, petitioning the Governor of the Commonwealth to amend or enlarge his call for the present extraordinary session of the General Assembly of Kentucky to include the consideration of legislation providing for a bonus for war veterans.

Be taken from the Clerk's desk for the purpose of immediate consideration.

Without objection, said motion was withdrawn.

Mr. Davidson moved that the Chief Clerk be ordered and directed to request the Senate to return to this House for further consideration a resolution of the following title, viz:

H. Res. No. 8. A Concurrent Resolution requesting the Governor to amend his call for the present Extraordinary Session of the General Assembly to include the consideration of apropriate legislation for a bonus for war veterans.

Without objection, said motion was withdrawn.

Mr. Lowman moved that the rules be suspended and a resolution of the following title, viz.:

S. Res. No. 12. A Joint Resolution, Whereas the Joint Resolution heretofore offered by the Minority members of the House and Senate, petitioning the Governor of the Commonwealth to amend or enlarge his call for the present extraordinary session of the General Assembly of Kentucky to include the consideration of legislation providing for a bonus for war veterans.

Be taken from the Clerk's desk for the purpose of immediate consideration.

The yeas and nays being required thereon by Mr. Davidson and Mr. Prichard were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	R. N. Hubbard	Ottis Roberts
Jason Alford	Ira W. Hulette	Lilburn S. Rogers
Sidney Baer	Laban P. Jackson	Amos Runyan
Bernhardt Bauer	Kerby Jennings	Glenn Rushing
Fred Beshear	L. H. Jones	Dr. K. N. Salyer
Paul Carter	Ercel Kozee	D. B. Saylor
Robert Collins	Harry K. Lowman	LeRoy Saylor
Everett T. Cooper	Ed Marcum	Paul E. Shannon
Perry M. Cross	F. G. Marquette	Harry Smith
Horace T. Cull	E. H. Martin	John M. Spaulding
B. G. Davidson	Davis Moore	G. W. Steinford
Owen Deering	Walter Moorman	John M. Stumbo
Kermit Dwyer	Stanley Murphy	Albert Thomason
James P. Hanratty	Joe E. Nunn	G. C. Thornton
Dennis Henderson	H. S. Overby	W. J. Ward
Richard R. Houpt	H. M. Pewitt	Lawrence Watts
Clyde S. Howard	J. H. Polsgrove	Lynn Boyd Wells
D. W. Howard	L. W. Preston	Rodney Whitlow
M. G. Howard	Hobart Rayburn	Charles W. Wirsch

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Those who voted in the negative were—

C. E. Baumgardner	Mrs. Mary Burnett	E. F. Prichard
Chas. J. Bronston	W. K. Coleman	

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Thereupon said motion was agreed to.

And thereupon the House took up said resolution for consideration.

(For resolution see H. J. of today ante.)

Mr. Lowman offered the following amendment to said resolution, viz.:

Amend printed copy of S. Res. No. 12, on page 1, line 3 of the Resolution proper by deleting the words "Republican and Democratic".

Said amendment to said resolution was disagreed to.

Mr. Morgan moved the Previous Question.

Whereupon, the Speaker pro tem announced, "Shall the Main Question be now put?"

Which was decided in the affirmative.

The yeas and nays being required on the concurrence of said resolution by Mr. Preston and Mr. Davidson were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	Richard R. Houpt	J. H. Polsgrove
Jason Alford	Clyde S. Howard	L. W. Preston
Sidney Baer	D. W. Howard	E. F. Prichard
Bernhardt Bauer	M. G. Howard	Hobart Rayburn
C. E. Baumgardner	R. N. Hubbard	Ottis Roberts
Fred Beshear	Ira W. Hulette	Amos Runyan
Chas. J. Bronston	Laban P. Jackson	Glenn Rushing
Mrs. Mary Burnett	Kerby Jennings	Mrs. S. Rutherford
Chas. W. Burnley	Paul S. Jonas	Dr. K. N. Salyer
A. H. Calvert	L. H. Jones	D. B. Saylor
Paul Carter	Ercel Kozee	LeRoy Saylor
Earl W. Christian	Mrs. J. T. Linton	James J. Shannon
W. K. Coleman	Harry K. Lowman	Paul E. Shannon
Robert Collins	W. E. McClure	Jesse H. Shelton
Everett T. Cooper	Ed Marcum	Harry Smith
Perry M. Cross	E. H. Martin	John M. Spaulding
Horace T. Cull	C. D. Moberly	G. W. Steinford
B. G. Davidson	Archie R. Moore	John M. Stumbo
Owen Deering	Davis Moore	Albert Thomason
Adron Doran	Walter Moorman	G. C. Thornton
G. I. Drury	Fred H. Morgan	W. R. Tipton
Kermit Dwyer	E. C. Mullins	Wilford S. Travis
Henry J. Giles	Stanley Murphy	W. J. Ward
Otto W. Goff	Joe E. Nunn	Lawrence Watts
James P. Hanratty	Harmon S. Overby	Lynn Boyd Wells
Dennis Henderson	H. C. Patterson	Rodney Whitlow
C. J. Holsclaw	H. M. Pewitt	Charles W. Wirsch

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Thereupon said resolution was concurred in.

Mr. Morgan moved that when the House adjourn today it adjourn to meet again at 10 o'clock, a. m., Thursday, March 24, 1949.

Said motion was agreed to.

Mr. Prichard moved that the House do now adjourn.

The yeas and nays being required thereon by Mr. Prichard and Mr. Preston were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	Otto W. Goff	H. C. Patterson
Sidney Baer	James P. Hanratty	J. H. Polsgrove
C. E. Baumgardner	C. J. Holsclaw	E. F. Prichard
Chas. J. Bronston	Richard R. Houpt	Lilburn S. Rogers
Mrs. Mary Burnett	Clyde S. Howard	Glenn Rushing
Chas. W. Burnley	Paul S. Jonas	Mrs. S. Rutherford
A. H. Calvert	W. E. McClure	Paul E. Shannon
W. K. Coleman	Ed Marcum	Jesse H. Shelton
Robert Collins	F. G. Marquette	G. C. Thornton
Owen Deering	E. H. Martin	W. R. Tipton
Adron Doran	Walter Moorman	Wilford S. Travis
G. I. Drury	Fred H. Morgan	Rodney Whitlow
Henry J. Giles	E. C. Mullins	

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Those who voted in the negative were—

Jason Alford	Laban P. Jackson	Ottis Roberts
Bernhardt Bauer	Kerby Jennings	Amos Runyan
Fred Beshear	L. H. Jones	Dr. K. N. Salyer
Paul Carter	Ercel Kozee	D. B. Saylor
Everett T. Cooper	Harry K. Lowman	LeRoy Saylor
Perry M. Cross	Archie R. Moore	Harry Smith
B. G. Davidson	Davis Moore	John M. Spaulding
Kermit Dwyer	Stanley Murphy	G. W. Steinford
Dennis Henderson	Joe E. Nunn	John M. Stumbo
D. W. Howard	H. S. Overby	Albert Thomason
M. G. Howard	H. M. Pewitt	W. J. Ward
R. N. Hubbard	L. W. Preston	Lynn Boyd Wells
Ira W. Hulette	Hobart Rayburn	Charles W. Wirsch

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Thereupon said motion was disagreed to.

Mr. Preston moved that the rules be suspended and a resolution of the following title, viz.:

S. Res. No. 14. A Concurrent Resolution protesting and remonstrating against certain provisions contained in a Bill introduced in the Senate of the United States under date of February 25, 1949, by Senator Thomas of Oklahoma, entitled "A bill to foster the cooperative agriculture education work of the extension services from the performance of nongovernmental functions and political activity; and to promote economy in the expenditure of public funds for the conduct of cooperative agricultural extension work, and for other purposes.

Be taken from the Clerk's desk for the purpose of immediate consideration.

Said motion was agreed to.

Thereupon the House took up for consideration said resolution.

(For resolution see H. J. of today ante.)

Said resolution was concurred in.

Mr. Burnley moved that the House do now adjourn to the time heretofore agreed upon.

Said motion was agreed to.

And then the House adjourned.

THURSDAY, MARCH 24, 1949

The House convened and was called to order by the Honorable Adron Doran, Speaker pro tem.

The House was opened with prayer by Father Joseph A. O'Dwyer, pastor of the Church of the Good Shepherd, of Frankfort, Kentucky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams
Jason Alford
Roy W. Arnold
Earl F. Ashcraft
Sidney Baer
C. E. Baumgardner
Fred Beshear
Chas. J. Bronston
Chas. W. Burnley
Earl W. Christian
W. K. Coleman
Everett T. Cooper
Perry M. Cross
Horace T. Cull
B. G. Davidson
Owen Deering
Adron Doran
G. I. Drury
Kermit Dwyer
Otto W. Goff
James P. Hanratty
Dennis Henderson
E. R. Hilton
C. J. Holsclaw
Richard R. Houpt
Clyde S. Howard
D. W. Howard
M. G. Howard
Ira W. Hulette
Laban P. Jackson
Kerby Jennings
Paul S. Jonas
L. H. Jones
Mrs. J. T. Linton
Harry K. Lowman
W. E. McClure
Ed Marcum
F. G. Marquette
C. D. Moberly
Archie R. Moore
Davis Moore
Walter Moorman
Fred H. Morgan
E. C. Mullins
Stanley Murphy
Joe E. Nunn
H. C. Patterson
H. M. Pewitt
J. H. Polsgrove
L. W. Preston
E. F. Prichard
Hobart Rayburn
Ottis Roberts
Lilburn S. Rogers
Amos Runyan
Glenn Rushing
Mrs. S. Rutherford
Dr. K. N. Salyer
LeRoy Saylor
James J. Shannon
Paul E. Shannon
James S. Shaw
Jesse H. Shelton
Harry Smith
John M. Spaulding
G. W. Steinford
John M. Stumbo
G. C. Thornton
W. R. Tipton
Wilford S. Travis
Lawrence Watts
Lynn Boyd Wells
Rodney Whitlow
G. F. Williamson
Charles W. Wirsch
Mr. Speaker

Dr. Salyer moved that the reading of the Journal of the proceedings of Wednesday, March 23, 1949, be dispensed with, and the same be approved.

Said motion was agreed to.

Mr. Tinsley moved that the rules be suspended and the privilege of the floor extended to the Honorable Lee Laycock, Clerk of the House of Representatives of the State of Louisiana.

Said motion was unanimously agreed to.

Mr. Tinsley moved that the rules be suspended and the privilege of the floor extended to Mr. George Kidd, of Baton Rouge, Louisiana.

Said motion was unanimously agreed to.

Mr. Ashcraft offered the following resolution, viz.:

H. Res. A. A Resolution in memory of the Honorable Isaac M. Blevins, a former member of this body.

Whereas, the Honorable Isaac M. Blevins, of Mount Pisgah, Wayne County, while a member of the House of Representatives of the Commonwealth of Kentucky, met an untimely death as a result of an unfortunate accident, and it is fitting and appropriate that this House express its regret and sorrow;

Now therefore, be it resolved by the House of Representatives of the Commonwealth of Kentucky:

That this House does express to all of the people of Kentucky its sorrow and regret in the loss of a sincere, capable and honest public servant.

That this House does express to the citizens of the 83rd Legislative District its sympathy in the loss of a true and faithful Representative.

That this House joins with the family of the late Representative Isaac M. Blevins in lamenting his untimely death and in grief that he should have been taken at a time when he was in position to render great service to the Commonwealth and honor to his family.

That the members of this House are unanimous in honoring the memory of the late Representative Isaac M. Blevins as a man rugged, honest, gentle, faithful, and untiring in his duty, and whose loss is a source of sorrow and distress to all who knew him.

That it is the sense of this House that a copy of this Resolution be transmitted by the Clerk of the House of

Representatives to the family of the late Representative Isaac M. Blevins, and that a copy be spread upon the Journal of this House.

Mr. Ashcraft moved that the House do now adopt said resolution.

The yeas and nays being required thereon by Mr. Ashcraft and Mr. Morgan were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	Dennis Henderson	L. W. Preston
Jason Alford	E. R. Hilton	E. F. Prichard
Roy W. Arnold	C. J. Holsclaw	Hobart Rayburn
Earl F. Ashcraft	Clyde S. Howard	Ottis Roberts
Sidney Baer	D. W. Howard	Lilburn S. Rogers
Bernhardt Bauer	Ira W. Hulette	Amos Runyan
C. E. Baumgardner	Laban P. Jackson	Glenn Rushing
Fred Beshear	Kerby Jennings	Mrs. S. Rutherford
Chas. J. Bronston	Paul S. Jonas	Dr. K. N. Salyer
Mrs. Mary Burnett	L. H. Jones	D. B. Saylor
Chas. W. Burnley	Mrs. J. T. Linton	LeRoy Saylor
A. H. Calvert	Harry K. Lowman	James J. Shannon
Paul Carter	W. E. McClure	Paul E. Shannon
Earl W. Christian	Ed Marcum	Jesse H. Shelton
W. K. Coleman	F. G. Marquette	Harry Smith
Everett T. Cooper	E. H. Martin	G. W. Steinford
Perry M. Cross	Archie R. Moore	John M. Stumbo
Horace T. Cull	Davis Moore	G. C. Thornton
B. G. Davidson	Walter Moorman	W. R. Tipton
Owen Deering	Fred H. Morgan	Wilford S. Travis
Adron Doran	E. C. Mullins	Lynn Boyd Wells
G. I. Drury	Stanley Murphy	Rodney Whitlow
Kermit Dwyer	Joe E. Nunn	G. F. Williamson
Henry J. Giles	H. C. Patterson	Charles W. Wirsch
Otto W. Goff	H. M. Pewitt	Mr. Speaker
James P. Hanratty	J. H. Polsgrove	—77

Thereupon said motion was agreed to.

And thereupon said resolution was adopted.

Bills and a resolution of the following titles were introduced, viz.:

By Mr. Cooper.

H. B. No. 16. An Act relating to taxes for school purposes.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Section 160.475 of the Kentucky Revised Statutes is amended to read as follows:

(1) The ad valorem tax levy for school purposes, other than sinking fund purposes, in each school district, shall be not less than twenty-five cents annually on each one hundred dollars of property subject to local taxation nor more than one dollar and twenty-five cents annually on each one hundred dollars of property subject to local taxation.

(2) The board of education of any district may request the levy of a poll tax, not exceeding two dollars on each male inhabitant within the district over twenty-one years of age who is not exempt by law from payment of poll tax.

(3) All existing subdistrict school tax levies, except those required to retire voted bonds, are hereby abolished.

§ 2. This Act shall take effect on July 1, 1949.

By Mr. Morgan.

H. B. No. 17. An Act appropriating money out of the General Expenditure Fund for the fiscal year ending June 30, 1949, for expenses of Sessions of the General Assembly.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

1. There is hereby appropriated out of the funds in the General Expenditure Fund not otherwise appropriated for

the fiscal year ending June 30, 1949, the sum of $25,000 for expenses of Sessions of the General Assembly. Out of this sum there shall be paid to the Statute Revision Commission, upon requisition of the Chief Clerk of the House of Representatives, the sum of $800 on account of miscellaneous legislative session expenses incurred by the Statute Revision Commission.

2. Whereas, it is necessary that funds be immediately provided for this Extraordinary Session of the General Assembly, an emergency is declared to exist and this Act shall take effect from and after its passage and approval by the Governor.

By Messrs. Doran, Drury, Tipton, Cross, Rayburn, Hanratty, Stumbo, Goff, Shelton, Davis Moore, McClure, Marcum, Hulette, Archie R. Moore, Whitlow, Baer, James J. Shannon, Morgan, Martin, Runyan, Williamson, Coleman, Jackson, Travis, Henderson, Dwyer, Deering, LeRoy Saylor, Murphy, Rogers, Polsgrove, Calvert, and Mrs. Linton.

H. Res. No. 10. A Joint Resolution for the benefit of officers and employees of the Senate and House of Representatives; and declaring an emergency.

Said resolution is as follows, viz.:

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

Section 1. That there is hereby appropriated from the Legislative Session Fund for this Extraordinary Session of the General Assembly of the Commonwealth of Kentucky, begun on March 1, 1949, additional allowances to cover necessary expenses for the following employees and officers of the Senate and House of Representatives, viz.: Assistant Clerks, Enrolling Clerks, Sergeant-at-Arms, Doorkeepers, Cloakroom Keepers, Janitors and Pages, to that compensation provided in KRS 6.230, the sum of $4,650.00.

Section 2. That the Chief Clerk of the Senate shall requisition and the Commissioner of Finance shall draw a warrant for the sum of $2,232.00 on the State Treasurer of

the Commonwealth of Kentucky in favor of the Chief Clerk of the Senate. Such Chief Clerk shall forthwith distribute such expense allowances on the basis of the number of days that such employees and officers served during this Extraordinary Session of the General Assembly in the year 1949, the rate per day to be computed by said Chief Clerk and the Committee on Committees of the Senate on a pro rata basis of the amounts authorized to be paid them by KRS 6.230.

Section 3. The Chief Clerk of the House of Representatives shall requisition and the Commissioner of Finance shall draw a warrant for the sum of $2,418.00 on the State Treasurer of the Commonwealth of Kentucky in favor of the Chief Clerk of the House of Representatives. Such Chief Clerk shall forthwith distribute to the employees and officers of the House of Representatives such expense allowances on the basis of the number of days that such employees and officers served during the said Extraordinary Session of the General Assembly in the year 1949, the rate per day to be computed by the said Chief Clerk and the Speaker of the House of Representatives on a pro rata basis of the amount authorized to be paid them by KRS 6.230.

All Acts or parts of Acts in conflict herewith to the extent of such conflict are hereby repealed.

Whereas, the General Assembly will within a short time adjourn at this Extraordinary Session, and the employees and officers will depart for various sections of the State, an emergency is hereby declared to exist, and this resolution shall become effective from and after its passage and approval by the Governor of the Commonwealth of Kentucky.

Ordered that said bills and said resolution be printed and referred to the Committee on Rules.

Mr. Steinford moved that the rules be suspended for the purpose of offering a resolution.

Said motion was agreed to by a majority of the members elected.

Thereupon, Messrs. Steinfort, Williamson, Wirsch, Paul E. Shannon, Jonas, Martin, Thornton, Marquette and Bauer offered the following resoltuion, viz.:

H. Res. No. 11. A Concurrent Resolution memorializing the Congress of the United States to take or cause to be taken such action as may be required to proceed with and complete the proposed Falmouth Dam Project on the Licking River.

Whereas, the proposed Falmouth Dam Project would provide valuable benefits to the Commonwealth of Kentucky in the way of flood control and power development; and

Whereas, the project would result in creating a body of water admirably suited to the development of a state park and accompanying recreational facilities which are particularly needed in the northern part of Kentucky and which would promote the general welfare of the people of Kentucky;

Now Therefore,

Be it resolved by the House of Representatives of the Commonwealth of Kentucky, the Senate concurring therein:

That the Congress of the United States is requested and urged to take or cause to be taken such action as is required in order to proceed with and complete the proposed Falmouth Dam Project on the Licking River.

That the Clerk of the House of Representatives is directed to send copies of this Resolution to each United States Senator from Kentucky and to each Representative in Congress from Kentucky.

Ordered that said resolution be laid on the Clerk's desk.

Mr. Burnley moved that the rules be suspended and the vote by which a resolution was adopted entitled, viz.:

S. Res. No. 12. A Joint Resolution requesting the Governor to enlarge or amend his call for the present extraordinary session of the General Assembly to include the

consideration of appropriate legislation for a bonus for war veterans.

Be reconsidered.

The yeas and nays being required thereon by Mr. Preston and Mr. Morgan were as follows, viz.:

Those who voted in the affirmative were—

W. K. Coleman E. F. Prichard W. R. Tipton
Walter Moorman

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Those who voted in the negative were—

Bernam Adams	E. R. Hilton	H. M. Pewitt
Jason Alford	C. J. Holsclaw	J. H. Polsgrove
Roy W. Arnold	Clyde S. Howard	L. W. Preston
Earl F. Ashcraft	D. W. Howard	Hobart Rayburn
Sidney Baer	M. G. Howard	Ottis Roberts
Bernhardt Bauer	Ira W. Hulette	Lilburn S. Rogers
C. E. Baumgardner	Laban P. Jackson	Amos Runyan
Fred Beshear	Kerby Jennings	Glenn Rushing
Chas. J. Bronston	Paul S. Jonas	Mrs. S. Rutherford
Chas. W. Burnley	L. H. Jones	Dr. K. N. Salyer
A. H. Calvert	Mrs. J. T. Linton	D. B. Saylor
Paul Carter	Harry K. Lowman	LeRoy Saylor
Earl W. Christian	W. E. McClure	James J. Shannon
Robert Collins	Ed Marcum	Paul E. Shannon
Everett T. Cooper	F. G. Marquette	Jesse H. Shelton
Perry M. Cross	E. H. Martin	Harry Smith
Horace T. Cull	C. D. Moberly	G. W. Steinford
B. G. Davidson	Archie R. Moore	John M. Stumbo
Owen Deering	Davis Moore	G. C. Thornton
Adron Doran	Fred H. Morgan	Wilford S. Travis
G. I. Drury	E. C. Mullins	Lawrence Watts
Kermit Dwyer	Stanley Murphy	Lynn Boyd Wells
Henry J. Giles	Joe E. Nunn	Rodney Whitlow
Otto W. Goff	H. S. Overby	G. F. Williamson
James P. Hanratty	H. C. Patterson	Charles W. Wirsch
Dennis Henderson		

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Thereupon said motion was disagreed to.

Mr. Cooper moved that the vote by which said motion as made by Mr. Burnley was disagreed to be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

Mr. Morgan moved that the House do now recess for five minutes.

Said motion was agreed to.

And then the House recessed.

Five minutes having expired, the Speaker pro tem resumed the Chair and called the House to order.

REPORT OF COMMITTEE

Mr. Morgan of the Committee on Rules, to which the same had been referred, reported a bill and a resolution of the following titles, viz.:

H. B. No. 17. An Act appropriating money out of the General Expenditure Fund for the fiscal year ending June 30, 1949, for expenses of Sessions of the General Assembly.

H. Res. No. 10. A Joint Resolution for the benefit of officers and employees of the Senate and House of Representatives; and declaring an emergency.

With the expression of opinion that same should pass.

Whereupon said bill and said resolution were each and severally read at length for the first time and

Ordered placed on the Calendar.

CALENDAR

The House took up for consideration from the Calendar bills and a resolution of the following titles, viz.:

H. B. No. 2. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and making an appropriation for the purpose.

With Committee amendments thereto.

H. B. No. 3. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and to the office of county tax commissioner and making an appropriation for the purpose.

With Committee amendment thereto.

H. B. No. 4. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts.

With Committee amendments thereto.

H. B. No. 5. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and providing among other things for emergency assessments and reappraisals of property for taxation and making an appropriation for the purpose.

With Committee Amendments thereto.

H. B. No. 6. An Act relating to the distribution of the common school equalization fund.

With Committee amendments thereto.

H. B. No. 7. An Act relating to the subject of revenue and finance of school districts covering in detail phases of the levy of school tax, school budgets and the furnishing of tax assessment information, but also embracing other phases of the subject.

With Committee amendment thereto.

H. Res. No. 7. A Joint Resolution providing for payment of the ministers of the Churches of Frankfort,

Kentucky, for performing the duties of Chaplain for the General Assembly during the present Extraordinary Session.

Ordered that said bills and said resolution be read at length the second time.

Mr. Morgan moved that the Constitutional provision as to the second reading at length of said bills and said resolution be dispensed with, and same be read for the second time by their titles only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the second reading at length of said bills and said resolution having been dispensed with, same were read for the second time by their titles only and

Ordered placed in the Orders of the Day.

Mr. Morgan moved that the House do now adjourn to meet again at 10 o'clock, a. m., Friday, March 25, 1949.

Said motion was agreed to.

And then the House adjourned

FRIDAY, MARCH 25, 1949

The House convened and was called to order by the Honorable Adron Doran, Speaker pro tem.

The House was opened with prayer by Father Joseph A. O'Dwyer, pastor of the Church of the Good Shepherd, of Frankfort, Ky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams	Earl F. Ashcraft	C. E. Baumgardner
Jason Alford	Sidney Baer	Fred Beshear
Roy W. Arnold	Bernhardt Bauer	Chas. J. Bronston

Mrs. Mary Burnett
Chas. W. Burnley
A. H. Calvert
Paul Carter
Earl W. Christian
W. K. Coleman
Robert Collins
Everett T. Cooper
Perry M. Cross
Horace T. Cull
B. G. Davidson
Owen Deering
Adron Doran
G. I. Drury
Kermit Dwyer
Henry J. Giles
Otto W. Goff
Henry C. Hale
N. M. Hamilton
James P. Hanratty
Dennis Henderson
Carson Hibbitts
E. R. Hilton
C. J. Holsclaw
Richard R. Houpt
Clyde S. Howard
D. W. Howard
M. G. Howard
R. N. Hubbard
Ira W. Hulette
Laban P. Jackson
Kerby Jennings
Paul S. Jonas
L. H. Jones
Ercel Kozee
Mrs. J. T. Linton
Harry K. Lowman
W. E. McClure
Ed Marcum
F. G. Marquette
E. H. Martin
C. D. Moberly
Archie R. Moore
Davis Moore
Walter Moorman
Fred H. Morgan
E. C. Mullins
Stanley Murphy
Joe E. Nunn
H. S. Overby
H. C. Patterson
H. M. Pewitt
J. H. Polsgrove
L. W. Preston
E. F. Prichard
Hobart Rayburn
Ottis Roberts
F. L. Robinson
Lilburn S. Rogers
Amos Runyan
Glenn Rushing
Mrs. S. Rutherford
Dr. K. N. Salyer
D. B. Saylor
LeRoy Saylor
James J. Shannon
Paul E. Shannon
James S. Shaw
Jesse H. Shelton
Harry Smith
John M. Spaulding
G. W. Steinford
John M. Stumbo
Albert Thomason
G. C. Thornton
W. R. Tipton
Wilford S. Travis
J. B. Veech
W. J. Ward
Lawrence Watts
Morris Weintraub
Lynn Boyd Wells
Rodney Whitlow
G. F. Williamson
Charles W. Wirsch
Mr. Speaker

Dr. Salyer moved that the reading of the Journal of the proceedings of Thursday, March 24, 1949, be dispensed with, and the same be approved.

Said motion was agreed to.

Mr. Morgan moved that the rules be suspended and the House do now proceed to the Orders of the Day.

Said motion was agreed to by a majority of the members elected.

Thereupon, the House took up for consideration from the Orders of the Day a bill of the following title, viz.:

H. B. No. 2. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and making an appropriation for the purpose.

With committee amendments thereto.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. Section 132.230 of the Kentucky Revised Statutes in amended to read as follows:

(1) Every person listing his property with the county tax commissioner shall state:

(a) Each separate tract of land, with the number of acres in each tract; the value per acre; each of the improvements thereon; the name of the nearest resident thereto; where located, giving the election precinct in which it is located; the number of each city lot and the improvements thereon, in what city, on which street, the value of each, and the value of the improvements thereon to the extent that they enhance the value of each lot; whether there is any land adjoining his owned by a nonresident of the county or state, giving the name and place of residence of any such owner, if known;

(b) The number of livestock, their type, species and value;

(c) All other property including the number, denomination and fair cash value of all bonds subject to taxation owned by him with the value thereof on January 1 of the year for which the assessment is made, unless otherwise provided by law; and

(d) Such other facts as may be required in the blanks provided.

(2) An error or informality in the description or location of the property, or in the name of the owner or person

assessed, shall not invalidate the assessment if the property can with reasonable certainty be located or identified from the description given, in which case the collector may receive the taxes and by his receipt correct the error or informality.

Section 2. Section 132.290 of the Kentucky Revised Statutes is amended to read as follows:

(1) Any property which has not been listed for taxation, for any year in which it is taxable, by the time the board of supervisors completes its work for that year shall be deemed omitted property.

(2) Omitted property consisting of money in hand, notes, bonds, shares of stock, accounts or other credits, secured or unsecured may be assessed retroactively, either voluntarily or by action, at any time within ten years from the date when it became omitted. All other omitted property may be assessed retroactively in the manner provided by law at any time within five years from the date when it became omitted, but the lien thereby accruing on any such property except real property shall not prejudice the rights of bona fide purchasers acquired in the meantime.

(3) All omitted property that should have been assessed prior to July 1, 1949, shall be subject to the same penalties and rate of interest as provided by law for the years when the property was not assessed. All omitted property that should have been assessed as of or subsequent to July 1, 1949, shall be subject to a penalty of ten per cent of the amount of the taxes, and interest at one per cent per month from the date when the taxes would have become delinquent had the property been listed as required by law, until the date the tax bill is prepared in accordance with KRS 133.230. When the property is assessed retroactively by action prosecuted in the manner provided by KRS 132.330 and 132.340, an additional penalty of twenty per cent of the amount of the original tax, interest and penalty shall be collected for the purpose provided in KRS 134.400 and paid into the State Treasury. All other penalties and interest shall be distributed in the same manner as the tax.

Section 3. Section 132.310 of the Kentucky Revised Statutes in amended to read as follows:

(1) Any person who has failed to list for taxation any omitted property consisting of real property or tangible personal property, except such as is subject to assessment by the Kentucky Tax Commission, may at any time list such omitted property with the county tax commissioner. The tax commissioner shall proceed to assess the property and shall within ten days from the date the property was listed notify the taxpayer of the amount of the assessment. The notice shall be given as provided in KRS 132.450 (2). The taxpayer may appeal the assessment to the Kentucky Tax Commission within fifteen days from the date of notice, in the same manner as an appeal from the final action of the county board of supervisors. If no appeal is taken within fifteen days from the date of notice, the assessment as made by the county tax commissioner shall become final and shall be certified by the tax commissioner to the county clerk. Omitted property listed for taxation under this section shall be subject to the penalties provided in KRS 132.290 (3).

Section 4. Section 132.360 of the Kentucky Revised Statutes is amended to read as follows:

(1) Any assessment of accounts receivable, notes, stocks or bonds that were listed with the county tax commissioner may be reopened by the Department of Revenue within two years after the date as of which they were assessed, unless the assessed value thereof is the face value in the case of accounts receivable and notes or the quoted value in the case of stocks and bonds, or has been established by a court of competent jurisdiction. If upon reopening the assessment the department finds that the assessment was less than the fair cash value and should be increased, it shall give notice thereof to the taxpayer, who may within twenty days thereafter protest to the department and offer evidence to show that no increase should be made. After the department has disposed of the protest, the taxpayer may appeal from any such additional assessment as provided in KRS 131.110 and 131.120.

(2) Upon such assessment becoming final the department shall notify the county tax commissioner and shall certify the amount of increase in the assessment to the county

court clerk for the preparation of a tax bill therefor, which shall be prepared in the same manner and subject to the same conditions as in the case of omitted tax bills. The tax bill shall be handled and collected as an omitted tax bill, and the additional tax shall be subject to the same penalties as the tax on omitted property.

Section 5. Section 132.570 of the Kentucky Revised Statutes is amended to read as follows:

(1) No person shall willfully make a false statement, or, to avoid taxation, make a temportry investment in securities exempt from taxation, or convert any intangible property into nontaxable property outside of this state, or resort to any device to evade taxation. Any person doing so shall be subject to three times the amount of tax upon his property, to be recovered by the sheriff by action in the name of the Commonwealth in the county in which the property is liable for taxation, or by the Department of Revenue, when the taxes are payable to it, in the Franklin circuit or quarterly court.

(2) No person shall transfer or assign of record any mortgage note, bond or other evidence of indebtedness, secured by any recorded instrument, for the sole purpose of evading the taxes thereon.

Section 6. Section 132.990 of the Kentucky Revised Statutes is amended to read as follows:

(1) Any person who willfully fails to supply the county tax commissioner or the Department of Revenue with a complete list of his property and such facts with regard thereto as may be required or who violates any of the provisions of KRS 132.570 shall be fined not more than five hundred dollars.

(2) Any county tax commissioner who willfully fails or neglects to perform any duty legally imposed upon him shall be fined not more than five hundred dollars for each offense, and the judgment of conviction may declare his office vacant.

(3) Any county clerk who willfully fails or neglects to perform any duty required of him by KRS 132.480 or by KRS 132.490 shall be fined not more than fifty dollars for each offense.

Section 7. Section 133.120 of the Kentucky Revised Statutes in amended to read as follows:

(1) Any taxpayer aggrieved by an assessment made by the tax commissioner may appeal to the board of supervisors. A letter or other written petition stating the reasons for appeal shall be filed with the county court clerk between the date the inspection period begins and the date the board of supervisors convenes.

(2) The board of supervisors shall hold a public hearing for all appeals in protest of the action of the tax commissioner, and after hearing all the evidence, shall make such changes as it deems necessary to equalize assessments. The board shall report to the tax commissioner any property omitted from the tax roll.

(3) The board of supervisors shall have power to issue subpoenas, compel the attendance of witnesses, and adopt rules and regulations concerning the conduct of its business. Any member of the board shall have power to administer oaths to any witness in proceedings before the board.

(4) Any taxpayer feeling himself aggrieved by the final action of the board of supervisors may within fifteen days after its adjournment appeal to the Kentucky Tax Commission by filing a statement of the grounds for his appeal and a certified copy of the action of the board of supervisors. The tax commissioner, the county judge, the Department of Revenue, the chief finance officer of any city using the county assessment, if the city elects to do so, or the superintendent of any school district in which property reviewed by the board of supervisors is located, may appeal to the Tax Commission in the same manner as a taxpayer. The Tax Commission, sitting in the county in which the property is located shall hear the evidence de novo and fix a value upon the property consistent with sections 171, 172 and 174 of the Constitution. The Commissioner of Revenue may appoint a conferee to conduct any hearings, receive evidence and hear argument, and embody same in a report to the Tax Commission. Any of the parties may appeal from the judgment of the Tax Commission to the circuit court in the county where the property is located, as provided by law.

No appeal under this section shall delay the collection or payment of any taxes based upon the assessment in controversy. The taxpayer shall pay all state, county and district taxes due on the valuation which he claims as true value as and when required by law, and when the valuation is finally determined upon appeal, the court or Tax Commission shall certify the valuation to the county court clerk and the taxpayer shall be billed for any additional tax and six per cent interest from the date when the tax would have become due if no appeal had been taken. The provisions of KRS 134.390 shall apply to such tax bill.

(5) It shall be the duty of the county attorney to represent the interest of the state and county in all hearings before the board of supervisors and on all appeals prosecuted from its decision.

Section 8. Section 133.125 of the Kentucky Revised Statutes is amended to read as follows:

(1) The county clerk shall act as clerk of the board of supervisors, and he shall keep an accurate record of the proceedings and orders of the board. The record shall show the name of the owner of the property, the description, the type of property, the amount of the assessment the county tax commissioner placed on the proporty and the amount of change made in the assessment by the board of supervisors. A copy certified by the chairman of the board and attested by the county clerk shall be filed by the clerk with the tax commissioner and with the Department of Revenue within five days after the adjournment of the board.

(2) After receipt of the clerk's certification of the action of the board of supervisors, the county tax commissioner shall complete his rolls by adding to them all listings and assessments which he may have made after the rolls were open for inspection as provided in KRS 133.045 and making all adjustments ordered by the board of supervisors, and he shall turn the rolls over to the clerk within ten days after the board adjourns. Whereupon the clerk shall make a recapitulation of the assessment by taxing districts and types of property and shall submit such recapitulation to the

Department of Revenue not later than June 1, unless the time is extended by the department.

(3) The county clerk shall certify to the county court the number of days during which the board was in session, and the court shall enter this fact of record along with the amount due the supervisors for their services. On a presentation of a copy of the order, the Department of Finance shall draw a warrant on the State Treasurer in favor of the supervisors and clerk for the amount due for their services.

(4) The clerk shall be allowed the same compensation per day for his services as is allowed to members of the board of supervisors of his county, and he shall be paid in the same manner as members of the board of supervisors are paid. Provided, that the clerk shall be allowed compensation for not more than ten days after adjournment of the board of supervisors for completing and filing the record of the board and for preparing the recapitulation.

Section 9. Section 133.180 of the Kentucky Revised Statutes is amended to read as follows:

When the Kentucky Tax Commission has completed its action on the assessment of the property in any county, the Department of Revenue shall, not later than June 20, charge the amount of taxes due from the county to the sheriff of the county, and certify to the county clerk the assessment as it is approved by the Kentucky Tax Commission and the amount of taxes due. When any item of property is in process of appeal as provided in KRS 133.120, and the valuation has not been finally determined, the certification of such property shall be based on the valuation claimed by the taxpayer as the true value. The county clerk shall affix the certification to the tax books and enter it of record in the order book, and it shall be the sheriff's or collector's warrant for the collection of taxes.

Section 10. Section 133.185 of the Kentucky Revised Statutes is amended to read as follows:

No tax rate for any taxing district imposing a levy upon the county assessment shall be determined before the assess-

ment is certified by the Kentucky Tax Commission to the county court clerk as provided in KRS 133.180.

Section 11. Section 133.220 of the Kentucky Revised Statutes is amended to read as follows:

(1) The Department of Revenue annually shall furnish to each county clerk tax bill forms designated for adequate accounting control sufficient to cover the taxable property on the rolls. These tax bill forms shall be furnished not later than ten days after the Kentucky Tax Commission has rendered its certification. The county annually shall furnish the county clerk with sufficient tax bill forms for his use in the preparation of tax bills for all taxpayers who are liable for a poll tax and who own no property assessed for taxation.

(2) After receiving the forms the county clerk shall make out for the use of the sheriff or collector a correct tax bill for each taxpayer in the county whose property has been assessed and whose valuation is included in the certification provided in KRS 133.180. If the bills are bound the cost of binding shall be paid out of the county levy. Each tax bill shall show the rate of tax upon each one hundred dollars worth of property for state, county and school purposes; the name of the taxpayer; the number of acres of farm land and its value; the number of lots and their value; the amount and value of notes and money; the value of mixed personal property; the county poll; the school poll; the school tax; and the total amount of taxes due the state, county, school fund and other levies. The county clerk shall attest each bill by signing it officially. Provision shall be made for the sheriff to have a stub, duplicate or other proper evidence of receipt of payment of each tax bill.

(3) Tax bills prepared in accordance with the certification of the Kentucky Tax Commission shall be delivered to the sheriff or collector by the county clerk before September 15 of each year. The clerk shall take a receipt showing the number of tax bills and the total amount of tax due each taxing district as shown upon the tax bills. The receipt shall be signed and acknowledged by the sheriff or collector before the county clerk, filed in the county court, and recorded in the

order book of the county court in the manner required by law for recording the official bond of the sheriff.

Section 12. Section 133.230 of the Kentucky Revised Statutes is amended to read as follows:

Upon receipt of a certification of omitted property by the tax commissioner, or by the Department of Revenue, the county clerk shall make out for the use of the sheriff or collector a tax bill for each taxpayer who owes omitted taxes. The omitted tax bills shall be attested by the clerk in the same manner as the tax bills described in KRS 133.220. The clerk shall deliver the omitted tax bill to the sheriff or collector as soon as the omitted poll or property has been finally assessed.

Section 13. Section 132.580 of the Kentucky Revised Statutes is repealed.

Section 14. All laws or parts of laws inconsistent with the provisions of this Act are hereby repealed to the extent of such conflict.

Section 15. There is hereby appropriated out of the General Expenditure Fund for the Department of Revenue, for the remainder of the fiscal year ending June 30, 1949 and without lapse to the General Fund until June 30, 1950, the sum of $150,000, in addition to any other appropriations made at the Session of the General Assembly at which this Act is enacted, for the purpose of administering laws relating to the assessment of property for taxes, subject to the provisions of Chapters 12, 42, and 45 of the Kentucky Revised Statutes.

Section 16. The provisions of this Act shall be severable, and if any Section, Subsection, Subdivision, Paragraph, Sentence or Clause of this Act is held invalid or unconstitutional such decision shall not affect the remaining portions of this Act.

Section 17. Sections 3, 4, 7, 8, and 12 of this Act shall not become operative until January 1, 1950.

Said Committee amendments to said bill are as follows, viz,:

Committee Amendment No. 1. Amend printed copy of House Bill 2 on Page 5, Section 7, Line 12:

After the period following the word "roll" insert the sentence "The tax commissioner shall assess such property and immediately give notice to the taxpayer in the manner required by KRS 132.450 (2), specifying a date when the board of supervisors will hear the taxpayer, if he so desires, in protest of the action of the tax commissioner."

Committee Amendment No. 2. Amend printed copy of House Bill No. 2 on Page 6, Section 7, Line 27:

After the period following the word "taxpayer" insert the sentence "The party making the appeal shall give notice in the manner provided by the Civil Code of Practice to all other parties entitled by this section to appeal."

Committee Amendment No. 3. Amend printed copy of House Bill 2 on Page 6, Section 7, line 34:

After the word "located" insert "and thence to the Court of Appeals."

Committee Amendment No. 4. Amend printed copy of House Bill 2, on Page 3, Section 3, Line 13:

Strike the period following the word "supervisors" and add the words "and may appeal from the action of the Kentucky Tax Commission as provided in KRS 133.130."

Mr. Morgan moved the Previous Question on said Committee amendments to said bill.

Whereupon, the Speaker pro tem announced, "Shall the the Main Question on said amendments to said bill be now put?"

Which was decided in the affirmative.

Said Committee amendments to said bill were each and severally agreed to.

Mr. Preston arose to a point of information and requested the Speaker pro tem to rule as to the length of time to be

allowed opponents and proponents of House Bills Nos. 2, 3, 4 and 5.

The Speaker pro tem ruled that each side would have thirty minutes for debate on said bills.

From this decision Messrs. Davidson and Ward filed the following appeal, viz.:

"We appeal the ruling of the Chair, said ruling being that the debate be limited to thirty minutes.

(s) B. G. Davidson
(s) W. J. Ward"

The Speaker pro tem vacated the Chair and designated Mr. Burnley as Speaker pro tem.

Mr. Davidson arose to a point of information and requested the Speaker pro tem to rule as to the number of votes it would require to sustain the ruling of Mr. Doran, Speaker pro tem.

Mr. Burnley ruled that it would take fifty-one votes to sustain the ruling.

From this decision Messrs. Davidson and Preston appealed.

The Speaker pro tem, Mr. Burnley, ruled that the appeal as made by Messrs. Davidson and Preston not in order.

Mr. Weintraub sent to the Clerk's desk the following communication, viz.:

"I hereby resign.

(s) Morris Weintraub."

Mr. Jennings sent to the Clerk's desk the following communication, viz:

"I hereby resign.

(s) Kerby Jennings."

Mr. Archie R. Moore sent to the Clerk's desk the following communication, viz.:

"I hereby resign.

(s) Archie R. Moore."

Without objection, Mr. Archie R. Moore withdrew said resignation.

Mr. Burnley, Speaker pro tem, then announced, "Shall the decision of the Chair stand as the judgment of the House?"

Which was decided in the affirmative.

The yeas and nays being required thereon by Messrs. Preston and Maurice G. Howard were as follows:

Those who voted in the affirmative were—

Sidney Baer	Dennis Henderson	J. H. Polsgrove
Bernhardt Bauer	Carson Hibbitts	E. F. Prichard
C. E. Baumgardner	E. R. Hilton	Hobart Rayburn
Fred Beshear	C. J. Holsclaw	F. L. Robinson
Chas. J. Bronston	Richard R. Houpt	Lilburn S. Rogers
Mrs. Mary Burnett	R. N. Hubbard	Amos Runyan
Chas. W. Burnley	Ira W. Hulette	Glenn Rushing
A. H. Calvert	Paul S. Jonas	Mrs. S. Rutherford
Earl W. Christian	Mrs. J. T. Linton	Paul E. Shannon
W. K. Coleman	Harry K. Lowman	Jesse H. Shelton
Robert Collins	W. E. McClure	John M. Spaulding
Perry M. Cross	F. G. Marquette	John M. Stumbo
Owen Deering	E. H. Martin	G. C. Thornton
Adron Doran	Davis Moore	Wilford S. Travis
G. I. Drury	Walter Moorman	J. B. Veech
Otto W. Goff	Fred H. Morgan	Lawrence Watts
Henry C. Hale	Stanley Murphy	Rodney Whitlow
N. M. Hamilton	H. S. Overby	G. F. Williamson
James P. Hanratty	H. M. Pewitt	Mr. Speaker

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Those who voted in the negative were—

Roy W. Arnold	L. H. Jones	James S. Shaw
Earl F. Ashcraft	Ed Marcum	Harry Smith
Paul Carter	C. D. Moberly	G. W. Steinford
Everett T. Cooper	E. C. Mullins	W. R. Tipton
Kermit Dwyer	L. W. Preston	W. J. Ward
Henry J. Giles	Ottis Roberts	Morris Weintraub
D. W. Howard	D. B. Saylor	Lynn Boyd Wells
M. G. Howard	LeRoy Saylor	Charles W. Wirsch
Laban P. Jackson		—25

Mr. Maurice G. Howard moved that the House do now adjourn to meet again at 8 o'clock, p. m., Monday, March 28, 1949.

The yeas and nays being required thereon my Mr. Preston and Mr. Maurice G. Howard were as follows, viz.:

Those who voted in the affirmative were—

Jason Alford	M. G. Howard	D. B. Saylor
Earl F. Ashcraft	Ed Marcum	James S. Shaw
Paul Carter	C. D. Moberly	Harry Smith
Everett T. Cooper	E. C. Mullins	Albert Thomason
Henry J. Giles	H. M. Pewitt	Lynn Boyd Wells
Dennis Henderson	Ottis Roberts	Charles W. Wirsch
D. W. Howard		—19

Those who voted in the negative were—

Sidney Baer	Adron Doran	Laban P. Jackson
Bernhardt Bauer	G. I. Drury	Paul S. Jonas
C. E. Baumgardner	Otto W. Goff	Ercel Kozee
Fred Beshear	Henry C. Hale	Mrs. J. T. Linton
Chas. J. Bronston	N. M. Hamilton	Harry K. Lowman
Mrs. Mary Burnett	James P. Hanratty	W. E. McClure
Chas. W. Burnley	Carson Hibbitts	F. G. Marquette
A. H. Calvert	E. R. Hilton	E. H. Martin
Earl W. Christian	C. J. Holsclaw	Davis Moore
W. K. Coleman	Richard R. Houpt	Walter Moorman
Robert Collins	Clyde S. Howard	Fred H. Morgan
Horace T. Cull	R. N. Hubbard	Joe E. Nunn
Owen Deering	Ira W. Hulette	H. S. Overby

J. H. Polsgrove	James J. Shannon	J. B. Veech
L. W. Preston	Paul E. Shannon	W. J. Ward
E. F. Prichard	Jesse H. Shelton	Lawrence Watts
Lilburn S. Rogers	John M. Spaulding	Rodney Whitlow
Amos Runyan	John M. Stumbo	G. F. Williamson
Glenn Rushing	G. C. Thornton	Mr. Speaker
Mrs. S. Rutherford	Wilford S. Travis	—59

Thereupon said motion was disagreed to.

Mr. Ashcraft moved that the House do now recess.

The yeas and nays being required thereon by Mr. Ashcraft and Mr. Mullins were as follows, viz.:

Those who voted in the affirmative were—

Jason Alford	Ed Marcum	LeRoy Saylor
Earl F. Ashcraft	C. D. Moberly	James S. Shaw
Paul Carter	E. C. Mullins	Harry Smith
Everett T. Cooper	L. W. Preston	W. J. Ward
Henry J. Giles	Ottis Roberts	Lynn Boyd Wells
M. G. Howard	D. B. Saylor	Charles W. Wirsch
		—18

Those who voted in the negative were—

Sidney Baer	N. M. Hamilton	H. S. Overby
Bernhardt Bauer	James P. Hanratty	H. M. Pewitt
C. E. Baumgardner	E. R. Hilton	J. H. Polsgrove
Fred Beshear	C. J. Holsclaw	E. F. Prichard
Chas. J. Bronston	Richard R. Houpt	Lilburn S. Rogers
Mrs. Mary Burnett	Clyde S. Howard	Amos Runyan
Chas. W. Burnley	R. N. Hubbard	Glenn Rushing
A. H. Calvert	Ira W. Hulette	Mrs. S. Rutherford
Earl W. Christian	Paul S. Jonas	James J. Shannon
W. K. Coleman	Mrs. J. T. Linton	Paul E. Shannon
Robert Collins	Harry K. Lowman	Jesse H. Shelton
Horace T. Cull	W. E. McClure	John M. Spaulding
Owen Deering	F. G. Marquette	G. C. Thornton
Adron Doran	E. H. Martin	Lawrence Watts
G. I. Drury	Davis Moore	Rodney Whitlow
Kermit Dwyer	Walter Moorman	G. F. Williamson
Otto W. Goff	Fred H. Morgan	Mr. Speaker
Henry C. Hale		—52

Thereupon said motion was disagreed to.

Mr. Morgan moved the Previous Question.

Mr. Jennings moved that said motion be laid on the table.

The yeas and nays being required on the motion by Mr. Jennings, by Mr. Ashcraft and Mr. Mullins were as follows, viz.:

Those who voted in the affirmative were—

Jason Alford	Kerby Jennings	W. J. Ward
Earl F. Ashcraft	Ottis Roberts	—5

Those who voted in the negative were—

Sidney Baer	C. J. Holsclaw	E. F. Prichard
Bernhardt Bauer	Richard R. Houpt	Hobart Rayburn
C. E. Baumgardner	R. N. Hubbard	F. L. Robinson
Fred Beshear	Ira W. Hulette	Lilburn S. Rogers
Chas. J. Bronston	Laban P. Jackson	Amos Runyan
Mrs. Mary Burnett	Paul S. Jonas	Glenn Rushing
Chas. W. Burnley	Ercel Kozee	Mrs. S. Rutherford
A. H. Calvert	Mrs. J. T. Linton	Dr. K. N. Salyer
Paul Carter	Harry K. Lowman	James J. Shannon
Earl W. Christian	W. E. McClure	Paul E. Shannon
W. K. Coleman	Ed Marcum	James S. Shaw
Robert Collins	F. G. Marquette	Jesse H. Shelton
Perry M. Cross	E. H. Martin	John M. Spaulding
Horace T. Cull	Archie R. Moore	G. W. Steinford
Owen Deering	Davis Moore	John M. Stumbo
Adron Doran	Walter Moorman	Albert Thomason
G. I. Drury	Fred H. Morgan	G. C. Thornton
Kermit Dwyer	E. C. Mullins	W. R. Tipton
Otto W. Goff	Stanley Murphy	Wilford S. Travis
Henry C. Hale	Joe E. Nunn	J. B. Veech
N. M. Hamilton	H. S. Overby	Lawrence Watts
James P. Hanratty	H. C. Patterson	Morris Weintraub
Dennis Henderson	H. M. Pewitt	Rodney Whitlow
Carson Hibbitts	J. H. Polsgrove	G. F. Williamson
E. R. Hilton	L. W. Preston	Mr. Speaker

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Thereupon said motion as made by Mr. Jennings was disagreed to.

Thereupon, the Speaker pro tem announced, "Shall the Main Question be now put?"

Which was decided in the affirmative.

The yeas and nays being required thereon by Mr. Preston and Mr. Mullins were as follows, viz.:

Those who voted in the affirmative were—

Sidney Baer	Carson Hibbitts	E. F. Prichard
Bernhardt Bauer	E. R. Hilton	Hobart Rayburn
C. E. Baumgardner	C. J. Holsclaw	F. L. Robinson
Fred Beshear	Richard R. Houpt	Lilburn S. Rogers
Chas. J. Bronston	R. N. Hubbard	Amos Runyan
Mrs. Mary Burnett	Ira W. Hulette	Glenn Rushing
Chas. W. Burnley	Paul S. Jonas	Mrs. S. Rutherford
A. H. Calvert	Ercel Kozee	James J. Shannon
Earl W. Christian	Mrs. J. T. Linton	Paul E. Shannon
W. K. Coleman	Harry K. Lowman	Jesse H. Shelton
Robert Collins	W. E. McClure	John M. Spaulding
Perry M. Cross	Ed Marcum	John M. Stumbo
Horace T. Cull	F. G. Marquette	Albert Thomason
Owen Deering	E. H. Martin	G. C. Thornton
Adron Doran	Archie R. Moore	W. R. Tipton
G. I. Drury	Davis Moore	Wilford S. Travis
Kermit Dwyer	Walter Moorman	J. B. Veech
Otto W. Goff	Fred H. Morgan	Lawrence Watts
Henry C. Hale	Stanley Murphy	Rodney Whitlow
N. M. Hamilton	Joe E. Nunn	G. F. Williamson
James P. Hanratty	H. S. Overby	Mr. Speaker
Dennis Henderson	J. H. Polsgrove	—65

Those who voted in the negative were—

Jason Alford	D. W. Howard	E. C. Mullins
Earl F. Ashcraft	M. G. Howard	H. C. Patterson
Everett T. Cooper	Laban P. Jackson	H. M. Pewitt
B. G. Davidson	Kerby Jennings	L. W. Preston
Henry J. Giles	L. H. Jones	Ottis Roberts
Clyde S. Howard	C. D. Moberly	D. B. Saylor

LeRoy Saylor	G. W. Steinford	Lynn Boyd Wells
James S. Shaw	W. J. Ward	Charles W. Wirsch
Harry Smith	Morris Weintraub	—26

Ordered that said bill be engrossed and read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said bill be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Thereupon, the Constitutional provision as to the third reading at length of said bill having been dispensed with, and same having been engrossed, said bill was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Sidney Baer	Henry C. Hale	E. H. Martin
Bernhardt Bauer	N. M. Hamilton	Archie R. Moore
C. E. Baumgardner	James P. Hanratty	Davis Moore
Fred Beshear	Dennis Henderson	Walter Moorman
Chas. J. Bronston	Carson Hibbitts	Fred H. Morgan
Mrs. Mary Burnett	E. R. Hilton	E. C. Mullins
Chas. W. Burnley	C. J. Holsclaw	Stanley Murphy
A. H. Calvert	Richard R. Houpt	Joe E. Nunn
Earl W. Christian	R. N. Hubbard	H. S. Overby
W. K. Coleman	Ira W. Hulette	H. M. Pewitt
Robert Collins	Paul S. Jonas	J. H. Polsgrove
Horace T. Cull	Ercel Kozee	E. F. Prichard
Owen Deering	Mrs. J. T. Linton	F. L. Robinson
Adron Doran	Harry K. Lowman	Lilburn S. Rogers
G. I. Drury	W. E. McClure	Amos Runyan
Kermit Dwyer	Ed Marcum	Glenn Rushing
Otto W. Goff	F. G. Marquette	Mrs. S. Rutherford

Dr. K. N. Salyer	John M. Stumbo	Lawrence Watts
Paul E. Shannon	G. C. Thornton	Rodney Whitlow
James S. Shaw	W. R. Tipton	G. F. Williamson
Jesse H. Shelton	Wilford S. Travis	Mr. Speaker
John M. Spaulding	J. B. Veech	—65

Those who voted in the negative were—

Bernam Adams	D. W. Howard	D. B. Saylor
Jason Alford	M. G. Howard	LeRoy Saylor
Roy W. Arnold	Laban P. Jackson	James J. Shannon
Earl F. Ashcraft	L. H. Jones	Harry Smith
Paul Carter	C. D. Moberly	G. W. Steinford
Everett T. Cooper	H. C. Patterson	Albert Thomason
Perry M. Cross	L. W. Preston	W. J. Ward
Henry J. Giles	Hobart Rayburn	Lynn Boyd Wells
Clyde S. Howard	Ottis Roberts	Charles W. Wirsch
		—27

Resolved that the title thereof be as aforesaid.

Mr. Morgan moved that the vote by which said bill was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

Mr. Coleman moved that the rules be suspended for the purpose of making a motion.

Said motion was agreed to by a majority of the members elected.

Thereupon, Mr. Coleman moved that the House refuse to accept the resignations of Messrs. Weintraub and Jennings.

Said motion was agreed to.

The House then took up for consideration from the Orders of the Day a bill of the following title, viz.:

H. B. No. 3. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts

and to the office of county tax Commissioner and making an appropriation for the purpose.

With Committee amendment thereto.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. Section 132.370 of the Kentucky Revised Statutes is amended to read as follows:

(1) There shall be a county tax commissioner in each county in lieu of a county assessor.

(2) County tax commissioners shall be elected at the same time as provided for asessors in section 99 of the Constitution, and shall posses the qualifications required by section 100 of the Constitution and by KRS 132.280. They shall take office the first Monday in December and shall serve for a term of four years and until the election and qualification of their successors, except that tax commissioners elected in the year 1949 shall take office the first Monday in January, 1950, and shall serve until the first Monday in December, 1953, and until the election and qualification of their successors. County tax commissioners shall be eligible for re-election.

(3) A county tax commissioner may be removed from office by the circuit court of his county, upon petition of the department or any taxpayer, for willful disobedience of any just or legal order of the department, or for misfeasance or malfeasance in office or willful neglect in the discharge of his official duties, but he or the petitioner may appeal to the Court of Appeals.

Section 2. Section 132.380 of the Kentucky Revised Statutes is amended to read as follows:

(1) Before any person's name shall be placed upon any ballot as a candidate for the office of county tax commissioner in any primary, or general election held in 1949 or in any year thereafter, except as a candidate to succeed himself in office, or before he may be appointed county tax commis-

sioner, he shall hold a certificate issued by the Department of Revenue in 1949 or thereafter, showing that he has been examined by it and that he is qualified for the office. All certificates issued in 1949 or thereafter shall expire one year from the date of issuance. The examinations shall be formulated so as to test fairly the ability and fitness of the applicant to serve as county tax commissioner. The Department of Revenue shall hold such examinations in at least one place in each Congressional District within thirty days from the effective date of this Act, in the year 1949, and every four years thereafter during the month of February. If there is only one person qualified to be a candidate in the county, examinations shall be held again prior to the filing date. The Department of Revenue shall advise each county attorney of time and place of the examination and the county attorney shall post a notice thereof in a conspicuous place in the courthouse two weeks before such examination is given. Any person desiring to take such examination shall appear at the time and place designated.

(2) Whenever there is a vacancy in the office of county tax commissioner to be filled by appointment or by election, and there is not more than one person holding a valid certificate and eligible for appointment or election, or whenever the county judge requests it, the Department of Revenue may hold a special examination for applicants seeking a certificate for the office. Such special examination shall be held in the same manner as regular examinations.

(3) Examinations shall be given and graded in accordance wgith rules of the department published to the applicant at the time of the examination. Within thirty days after the examination, a certificate of fitness and qualification to fill the office of county tax commisioner shall be issued by the Department of Revenue to each person passing the examination.

(4) Examination records shall be preserved by the department for twelve months after the examination, and the record of any person who took the examination may be seen by him at the office of the Department of Revenue in Frankfort, Kentucky.

Section 3. Section 132.400 of the Kentucky Revised Statutes is amended to read as follows:

Before entering upon the duties of his office, the county tax commissioner shall execute a bond conditioned upon the faithful performance of the duties of his office with a surety to be approved by the Department of Revenue. In counties containing a city of the first class, the bond shall be in the sum of ten thousand dollars; in counties containing a city of the second class, five thousand dollars; in all other counties, two thousand dollars.

Section 4. Section 132.410 of the Kentucky Revised Statutes is amended to read as follows:

(1) The fiscal court of each county shall provide for the county tax commissioner a suitable office room or rooms in the county courthouse, or when that is not practicable, in some other building at the county seat, together with suitable furniture. In that office shall be safely kept the books, maps, taxpayers' lists, papers and all other records pertaining to the assessment of property within the county, except when such records are required by law to be placed in the custody of other officers. The provisions of KRS 432.130 shall apply to these public records.

(2) The county tax commissioner shall engage in official duties at least five days a week during regular hours and shall keep scheduled office hours at least five days each week.

Section 5. Section 132.420 of the Kentucky Revised Statutes is amended to read as follows:

(1) The county tax commissioner shall, subject to the direction, instruction and supervision of the Department of Revenue, make the assessment of all property in his county except as otherwise provided, prepare property assessment records, and have such other powers and duties relating to assessment as may be prescribed by law or by the department.

(2) The department may require the tax commissioner to be present when safe deposit boxes or similar receptacles are opened under the provisions of KRS 140.250.

Section 6. Section 132.440 of the Kentucky Revised Statutes is amended to read as follows:

The county tax commissioner or his deputies shall read and administer to every person listing property the following oath: "You swear that the list of taxable property given by you contains a full and complete list of all of your property and of all the property in your possession which is not otherwise listed as of the assessment date, and that a fair cash value has been placed on all such property required to be valued."

Section 7. Section 132.450 of the Kentucky Revised Statutes is amended to read as follows:

(1) Each county tax commissioner shall assess at its fair cash value all property which it is his duty to assess. In the case of securities which are regularly bought and sold through stock exchanges, the price at which such property closed on the last regular business day preceding the assessment day shall be prima facie evidence of the fair cash value of such property. The property of one person shall not be assessed willfully or intentionally at a lower or higher relative value than the same class of property of another, and any grossly discriminatory valuation shall be construed as an intentional discrimination. The tax commissioner shall make every effort, through visits with the taxpayer, personal inspection of the property, from records, from his own knowledge, from information in property schedules and from such other evidence as he may be able to obtain, to locate, identify and assess property.

(2) If the tax commissioner assesses any property, except stocks and bonds at the market value listed in recognized publications, at a greater value than that listed by the taxpayer or assesses unlisted property, the tax commissioner shall serve notice on the taxpayer of such action. The notice shall be given by registered mail or as provided in the Civil Code of Practice. When notice is given by registered mail the tax commissioner shall secure a return receipt, and shall be allowed postal costs for each notice so served, upon presentation of the return receipt to the department.

(3) Any taxpayer may designate on the property schedule any property which he does not consider to be subject to taxation and it shall be the duty of the tax commissioner to

obtain and follow advice from the Department of Revenue relative to the taxability of such property.

Section 8. Section 132.460 of the Kentucky Revised Statutes is amended to read as follows:

The county tax commissioner shall attend all hearings before the county board of supervisors and before the Kentucky Tax Commission relative to his assessment and submit to examination and fully disclose to them such information as he may have and any other matters pertinent to the inquiry being made. He shall be entitled to reimbursement from the county for expenses incurred in official business outside his county. If the Department of Revenue directs him to perform official duties outside of his county, the expenses shall be paid from the appropriation for the payment of the salaries of the county tax commissioners. Such reimbursement shall be paid on the same basis as employes of the Commonwealth are paid for travel expenses. It shall be the duty of any person whose term as tax commissioner expires in 1950 to attend hearings of the board of supervisors and of the Kentucky Tax Commission held after his term has expired, which concern any assessment made by him and furnish them the information above required, and he shall receive three dollars per diem for these additional duties, which compensation shall be paid in the same manner that members of the board of supervisors are paid.

Section 9. Section 132.470 of the Kentucky Revised Statutes is amended to read as follows:

The county tax commissioner shall assess his own property and that of his deputies, and shall be governed by the laws applicable to the assessment of the property of other taxpayers. The board of supervisors shall review the assessment of the property of the county tax commissioner and his deputies.

Section 10. Section 132.590 of the Kentucky Revised Statutes is amended to read as follows:

(1) The compensation of the county tax commissioner for the 1948 and 1949 assessments shall be computed on the basis of ten cents on each one hundred dollars of the first

million dollars and two cents on each one hundred dollars of the excess over one million dollars of the annual assessment. In counties in which the assessed value of property exceeds fifteen million dollars, the county tax commissioner shall be allowed by the state as compensation to his deputies, for the 1948 and 1949 assessments, two cents on each one hundred dollars of the property assessed in excess of fifteen million dollars, but the total sum allowed to any county tax commissioner as deputy hire shall not exceed seven thousand five hundred dollars in any county except in a county having a city of the first class, which shall be governed by KRS 132.630.

(2) For each of the years 1948 and 1949, after he has returned his assessment books to the county court clerk, the county tax commissioner shall present to the county court his account, verified by affidavit, stating the total assessed value of propery listed by him as shown by his assessment books, and the county court shall approve and allow eighty per cent of the amount due him, based upon his assessment. When a copy of the order of allowance is presented to the Department of Finance, it shall, upon approval by the Department of Revenue, authorize payment to the county tax commissioner of the amount approved and allowed. When the county board of supervisors has completed its work and its report has been certified to the Department of Revenue showing the total assessed value of the property of the county, the county tax commissioner shall present his account for the balance due to the county court, which shall be allowed in the manner provided by law. Upon approval by the Department of Revenue of the balance due, the Department of Finance shall authorize payment to the county tax commissioner of the remaining twenty per cent due, based on the total value of the asessment made by him as finally equalized by the county board of supervisors.

(3) In the year 1950 and thereafter, each county tax commissioner shall receive a minimum monthly payment of two hundred dollars as part or all of his compensation. After the certification of the final recapitulation as provided in KRS 133.125, the county tax commissioner shall receive any excess above twenty-four hundred dollars due him for the

year, subject to a final settlement with the Department of Revenue on or before December 15. The 1950 compensation of the county tax commissioner shall be computed as provided in subsection (1) based on the 1949 assessment except that he shall receive a minimum of twenty-four hundred dollars. In the year 1950 and thereafter no state funds available to any county tax commissioner as compensation for deputies or for other expenditures shall be paid without authorization of the Department of Revenue prior to the employment by the tax commissioner of deputies or other assistants or the incurring of other expenses. In event the tax commissioner is not authorized by the department to receive the entire compensation allowed for deputies or other expenditures for the year 1950, the contributions specified to be paid by the state and by the county shall be reduced proportionately.

(4) In the year 1951 and thereafter, the compensation of the county tax commissioner shall be computed on the basis of ten cents on each one hundred dollars of the first million dollars and two cents on each one hundred dollars of the excess over one million dollars of the anual assessment. In counties in which the assessed value of property exceeds eight million dollars, the county tax commissioner shall be allowed by the state as compensation to his deputies and for other authorized expenditures two cents on each one hundred dollars of the property assessed in excess of eight million dollars but the total sum allowed to any county tax commissioner as deputy hire and for other authorized expenditures shall not exceed twenty thousand dollars in any county except in a county having a city of the first class, which shall be governed by KRS 132.630.

(5) In any county assessing more than one hundred and twenty-five million dollars in taxable property, the county shall allow and pay to the county tax commissioner from its funds, for assistants, six thousand dollars. In any county assessing more than eighty million dollars in taxable property, the county shall allow and pay to the county tax commissioner from its funds, for assistants, three thousand dollars. In any county assessing more than thirty-five million dollars in taxable property, the county shall allow and pay to the county tax

commissioner from its funds, for assistants, one thousand five hundred dollars. In counties assessing less than thirty-five million dollars in taxable property, the county shall allow and pay to the county tax commisioner from its funds, for assistants, two hundred dollars.

(6) The county tax commissioner shall not retain any part of the compensation allowed his deputies for more than thirty days, nor shall he receive more than five thousand dollars for his personal services incident to any assessment.

Section 11. Section 132.630 of the Kentucky Revised Statutes is amended to read as follows:

In counties containing a city of the first class the annual salary of the deputy county tax commissioners and appraisers shall be fixed by the county judge by an order entered of record. The salary of the chief deputy shall not exceed $3,600 per annum, that the first three deputies shall not exceed $3,300 per annum, that of the sixteen appraisers shall not exceed $3,000 per annum, and that of the other deputies and assistants shall not exceed $2,500 per annum. The total amount allowed for salaries for the county tax commissioners, his deputies, appraisers and assistants and all other expenses of the office including transportation expense for himself and deputies, shall not exceed in the aggregate the compensation allowed by KRS 132.590. A copy of the order of the county judge fixing the salaries of the deputies and appraisers as well as a copy of any changes made therein, shall be filed with the Department of Revenue by the county court clerk when made.

Section 12. Section 132.645 of the Kentucky Revised Statutes is amended to read as follows:

The county tax commissioner of each county eligible to receive from the state money for deputy hire or for other authorized expenses, shall receive reimbursement or a monthly advancement, upon approval of the Department of Revenue, to defray authorized expenses and to provide compensation for deputies. The Department of Finance shall draw a warrant for the amount certified by the Department of Revenue as due to the county tax commissioner of each of said counties,

provided, that the amount of the warrant, when added to the sum of disbursements made to such tax commissioner during the year, does not exceed the total amount due to be paid to him under the provisions of KRS 132.590. The sum of these advancements shall be deducted from the total authorized to be paid the county tax commissioner by KRS 132.590.

Section 13. Section 133.040 of the Kentucky Revised Statutes is amended to read as follows:

The county tax commissioner shall complete the tax roll of all property in his county before December 1, 1949, April 15, 1951, and April 15 of each year thereafter, in accordance with law, and on or before that date he shall file with the Department of Revenue, on blanks to be forwarded by the department, a recapitulation of all property assessed on said tax roll with his official certificate attached thereto. Such recapitulation shall show the assessment of property by types of property and by taxing districts. The tax commissioner shall file with the Department of Revenue at the same time the schedules containing a list of the intangible personal property. Within two weeks after receiving the recapitulation and schedules, the Department of Revenue, shall direct the tax commissioner to make the changes that are necessary to correct the assessment. After the tax commissioner has made the necessary correction in assessment and records thereof, he shall return such intangible schedules to the Department of Revenue, and it shall preserve such schedules or a photographic facsimile thereof for a period of twelve years from the assessment date.

Section 14. Sections 132.640 and 133.210 of the Kentucky Revised Statutes are repealed, effective January 1, 1950.

Section 15. All laws or parts of laws inconsistent with the provisions of this Act are hereby repealed to the extent of such conflict.

Section 16. There is hereby appropriated out of the General Expenditure Fund for the Department of Revenue, for the fiscal year ending June 30, 1950, the sum of $135,000 as a deficiency appropriation for the compensation of county

tax commissioners and their deputies and for other approved expenses of the office, to give effect to the compensation plan provided in this Act, subject to the provisions of Chapters 12, 42 and 45 of the Kentucky Revised Statutes.

Section 17. The provisions of this Act are severable, and if any Section, Subsection, Subdivision, Paragraph, Sentence or Clause of this Act is held invalid or unconstitutional such decision shall not affect the remaining portions of this Act.

Section 18. Whereas, it is necessary for the administration of this Act to prepare immediately for the execution of the amended law on examinations for applicants seeking the office of county tax commissioner in the 1949 election year,

Now Therefore, an emergency is hereby declared to exist and this Act shall become a law and take effect immediately upon its passage and approval by the Governor; and the provisions of this Act shall become effective upon that date, except that Sections 4, 5, 7, 8, 11, 12, and 14 of this Act shall not become operative until January 1, 1950.

Said Committee amendment to said bill is as follows, viz.:

Amend printed copy of House Bill 3 on Page 2, Section 2, Line 11:

After the words "shall be" insert "both written and oral, and"

Mr. Morgan moved the Previous Question on said amendment to said bill.

Whereupon, the Speaker pro tem announced, "Shall the Main Question on said amendment to said bill be now put?"

Which was decided in the affirmative.

Said Committee amendment to said bill was agreed to.

Mr. Morgan moved the Previous Question.

Whereupon, the Speaker pro tem announced, "Shall the Main Question be now put?"

Which was decided in the affirmative.

Ordered that said bill be engrossed and read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said bill be dispensed with, and the same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said bill having been dispensed with, and same having been engrossed, said bill was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Sidney Baer	Otto W. Goff	W. E. McClure
Bernhardt Bauer	Henry C. Hale	Ed Marcum
C. E. Baumgardner	N. M. Hamilton	F. G. Marquette
Fred Beshear	James P. Hanratty	E. H. Martin
Chas. J. Bronston	Dennis Henderson	Archie R. Moore
Mrs. Mary Burnett	Carson Hibbitts	Davis Moore
Chas. W. Burnley	E. R. Hilton	Walter Moorman
A. H. Calvert	C. J. Holsclaw	Fred H. Morgan
Earl W. Christian	Richard R. Houpt	E. C. Mullins
W. K. Coleman	R. N. Hubbard	Stanley Murphy
Robert Collins	Ira W. Hulette	Joe E. Nunn
Horace T. Cull	Laban P. Jackson	H. S. Overby
Owen Deering	Paul S. Jonas	H. M. Pewitt
Adron Doran	Ercel Kozee	J. H. Polsgrove
G. I. Drury	Mrs. J. T. Linton	E. F. Prichard
Kermit Dwyer	Harry K. Lowman	Lilburn S. Rogers

Amos Runyan	Jesse H. Shelton	Wilford S. Travis
Glenn Rushing	John M. Spaulding	J. B. Veech
Mrs. S. Rutherford	G. W. Steinford	Lawrence Watts
Dr. K. N. Salyer	John M. Stumbo	Rodney Whitlow
James J. Shannon	G. C. Thornton	G. F. Williamson
Paul E. Shannon	W. R. Tipton	Mr. Speaker
James S. Shaw		

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Those who voted in the negative were—

Bernam Adams	D. W. Howard	F. L. Robinson
Jason Alford	M. G. Howard	D. B. Saylor
Roy W. Arnold	L. H. Jones	LeRoy Saylor
Earl F. Ashcraft	C. D. Moberly	Harry Smith
Paul Carter	H. C. Patterson	Albert Thomason
Everett T. Cooper	L. W. Preston	W. J. Ward
Perry M. Cross	Hobart Rayburn	Lynn Boyd Wells
Henry J. Giles	Ottis Roberts	Charles W. Wirsch
Clyde S. Howard		

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Resolved that the title thereof be as aforesaid.

Mr. Morgan moved that the vote by which said bill was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

The House then took up for consideration from the Orders of the Day a bill of the following title, viz.:

H. B. No. 4. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts.

With Committee amendments thereto.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. Section 132.030 of the Kentucky Revised Statutes is amended to read as follows:

(1) Every person having on July 1, 1949 or on September 1 of any year thereafter a deposit in any bank, trust company or combined bank and trust company organized under the laws of this state, or in any national bank of this state, shall pay an annual tax to the state equal to one-tenth of one per cent upon the amount of the deposit, and no deduction therefrom shall be made for any indebtedness. The tax shall be paid to the Department of Revenue by the bank or company with which the deposit is made as the agent of the depositor, on or before September 1, 1949 and thereafter on or before November 1 next following the date of the report provided for in KRS 132.040.

(2) No other tax shall be assessed by the state or any county, city or other taxing district on such deposits or against the depositor on account of such deposits.

Section 2. Section 132.040 of the Kentucky Revised Statutes is amended to read as follows:

(1) Each bank, trust company, combined bank and trust company and national bank doing business in this state shall file with the Department of Revenue on or before July 21, 1949 and thereafter on or before September 21 of each year, a report setting forth the total amount of its deposits as of the preceding July 1, 1949 and thereafter as of the preceding September 1 that would be taxable in the name of the depositor under the laws of this state, and shall, on or before September 1, 1949 and thereafter on or before November 1 of each year, pay to the department one-tenth of one per cent of the amount of such deposits, and may charge to and deduct from the deposit of each depositor the amount of the tax so paid on his behalf. A lien is hereby given to the banks and trust companies on the funds belonging to the respective depositors on which the tax has been so paid. Any claim for taxes against the depositor by the bank or trust company paying the taxes shall be asserted within six months after the payment of the taxes to the department, and all claims or liens therefor shall be thereafter barred.

(2) Each bank or trust company that willfully fails to make the returns or to pay the taxes on behalf of its depositors shall forfeit to the state an amount equal to one-tenth of

one per cent of such deposits for each month's delay in filing the return or in paying the tax. The tax and forfeitures may be recovered in an action commended by the county attorney in the county court of the county in which the bank or trust company is located, but if the Department of Revenue or the court in which the action is heard becomes satisfied that the failure was not willful, the department or the court may waive any part or all of the penalty.

Section 3. Section 132.050 of the Kentucky Revised Statutes is amended to read as follows:

An annual tax at the rate of ten cents on each one hundred dollars of the fair cash value, based upon the assessed value as of January 1, 1948, January 1, 1949, January 1, 1951 and on January 1 of each year thereafter, of all items of direct or contingent indebtedness of customers to brokers making purchases or sales of securities for them in margin transactions shall be paid by such brokers. This tax shall be for state purposes only, and in lieu of all other ad valorem taxes by the state or by any county, city or other taxing district on such indebtedness to brokers. The assessment, equalization and collection of the tax shall be governed by the general laws applicable to intangible personal property other than that referred to in KRS 132.060.

Section 4. Section 132.060 of the Kentucky Revised Statutes is amended to read as follows:

(1) Every broker maintaining an office or place of business in this state for the conduct of the business of buying or selling stocks, bonds or other securities for customers in margin tranactions shall report to the Department of Revenue as of July 1, 1949, January 1, 1951 and January 1 of each year thereafter, the aggregate amount, with an accurate description and the market value, of all such securities then held or carried by such broker for each office or place of business in the state for resident customers, which report shall be filed with the department on or before October 1, 1949, March 1, 1951 and March 1 of each year thereafter.

(2) If the broker has doubt as to whether or not a customer is a resident of this state, he may, on or before making

the required report, call upon the customer to submit an affidavit upon a form to be prescribed by the department, stating the facts relied upon to establish his nonresidence. The broker may then report the department the name and post office address of such customer and the information as to securities held or carried for him, and file therewith the customer's affidavit. The broker shall then be relieved from making any further report and from collecting or paying any taxes for the customer.

(3) If the customer fails or refuses to furnish the affidavit required by the broker, the broker shall report and pay the tax for the customer, who shall then have no claim against the broker because of the payment of the tax charged to the customer's account.

Section 5. Section 132.160 of the Kentucky Revised Statutes is amended to read as follows:

(1) State and local tax rates prevailing on other tangible personal property and imposed as provided in KRS 132.150 for the fiscal year in which the assessment date for distilled spirits falls, shall be applied to the assessment of distilled spirits made as of such assessment date. The tax thus determined shall bear interest at six per cent annually from March 1 following the assessment date until it is due, provided that beginning with the assessment made as of September 1, 1950 and annually thereafter the interest shall begin accruing on January 2 following the assessment date. The taxes shall became due on the second day of January, May and September next and after the Federal tax becomes due or is paid, or when the spirits are removed from the warehouse for transfer in bond out of this state, and delinquent fifteen days thereafter.

(2) The taxes shall not become due by reason of a mere removal of the spirits from one bonded warehouse to another warehouse within this state, but in that event the owner or proprietor from whose warehouse the spirits are moved shall execute a bond, with good and sufficient surety, conditioned upon the payment of all taxes that have accrued upon the spirits, prior to removal, to the county, city or other taxing district from which the spirits are moved. The bond shall

be in an amount sufficient to protect the county, city or taxing district and shall be approved by the county judge for the county, the mayor for the city, the superintendent of any school district involved and by the person whose duty it is to collect taxes for any other taxing district. Prior to the removal of any spirits the owner or proprietor from whose warehouse they are to be removed shall give written notice of such intention to the county, city or taxing district, addressed to the officer thereof above mentioned, and stating the quantity of spirits to be moved and the name and address of the warehouse to which they are to be taken. After the spirits are moved, the owner or proprietor shall notify the same officers of the county, city or taxing district of the amount of accrued taxes on the spirits together with interest on he taxes. Afer any spirits have once been moved as provided in this section and are moved again, all taxes that have accrued thereon up to the time of the second removal shall immediately become due and payable to any county, city or taxing district to which any taxes have accrued.

Section 6. Subsection (2) of Section 132.215 of the Kentucky Revised Statutes is amended to read as follows:

To the extent that a present right to receive income from any source for a life or lives or other indeterminate period, including the right to receive installment payments, even though for a determinate period, under the terms of a life insurance policy, payable by reason of the death of the insured, may be held to be subject to assessment for ad valorem taxes, the owner or person enjoying such right on July 1, 1948 and 1949, January 1, 1951 and January 1 of each year thereafter shall pay a tax to the state of five cents upon each one hundred dollars of the fair cash value of his right on the asessment date, estimated at the price such right would bring at a fair voluntary sale. No other tax shall be assessed by the state or by any county, city, school district, or other taxing district on any such right, or against the holder of any such right on account thereof.

Section 7. Section 132.220 of the Kentucky Revised Statutes is amended to read as follows:

(1) Deposits belonging to a resident of Kentucky in any national bank not of this state or in any bank, trust company or combined bank and trust company not organized under the laws of this state and unmanufactured tobacco insofar as it is subject to taxation by KRS 132.190 and 132.200 shall be listed, assessed and valued as of July 1, 1949 and as of September 1 of each year thereafter. Money in hand shall be listed, assessed and valued as of January 1, 1949 and as of September 1 of each year thereafter. Shares of stock, notes, bonds, accounts and other credits whether secured by mortgage, pledge or otherwise, or unsecured, and all interest in such property, unless otherwise provided by law shall be listed, assessed and valued as of the beginning of business on January 1, 1949, January 1, 1951 and January 1 of each year thereafter. All other taxable property and all interest in other taxable property, unless otherwise specifically provided by law, shall be listed, assessed and valued as of July 1, 1949, January 1, 1951, and January 1 of each year thereafter. It shall be the duty of all persons owning or having any interest in any property taxable in this state to list or have listed such property with the county tax commissioner of the county where it is located, between July 1 and September 1 in the year 1949, and between January 1 and March 1 in the year 1951 and each year thereafter, except as otherwise provided by law. All persons in whose name property is properly assessed shall remain bound for the tax, notwithstanding they may have sold or parted with it.

(2) Any taxpayer who has a reasonable excuse for not listing his property before the county tax commissioner or his deputy may appear before any person authorized to administer an oath and make the necessary affidavit required by the schedule as to the value of his property and may then return the schedule to the county tax commissioner. This shall be a compliance with the law in his particular case.

(3) Real property or any interest therein shall be listed in the taxing district where it is located, by the owner of the first freehold estate therein, and it shall be assessed without reference to conflicting title. If the owner fails to list the property, the county tax commissioner shall nevertheless

assess it. The county tax commissioner may swear witnesses in order to ascertain the person in whose name to make the list.

(4) Real property shall be assessed in the name of the owner, if ascertainable by the tax commissioner, otherwise in the name of the occupant, if ascertainable, and otherwise to "Unknown owner." The undivided real estate of any deceased person may be assessed to the heirs or devisees of such person without designating them by name.

(5) Beginning in the year 1951, all real property exempt from taxation by section 170 of the Constitution shall be listed with the county tax commissioner in the same manner and at the same time as taxable real property. The county tax commissioner shall maintain an inventory record of such tax exempt property, but such property shall not be placed on the tax rolls.

Section 8. Section 132.260 of the Kentucky Revised Statutes is amended to read as follows:

(1) Every warehouse company and every person furnishing storage for personal property shall, by August 1, 1949, February 1, 1951 and February 1 of each year thereafter, make a report to the county tax commissioner, giving, as far as possible, accurate and complete information as to all property held by them on July 1, 1949, January 1, 1951, and January 1 of each year thereafter, respectively, and the names and residences of the owners of all property so held on that date.

(2) The report shall be made in accordance with the form prescribed by the Department of Revenue and shall be signed and verified by the chief officer or person in charge of the business.

(3) The county tax commissioner or a representative of the Department of Revenue may make a personal inspection and investigation of the property held in storage. No person in charge of such business shall refuse to permit the inspection and investigation.

Section 9. Section 132.270 of the Kentucky Revised Statutes is amended to read as follows:

Every person engaged in the business of receiving property in pledge or as security for money or other things advanced to pawners or pledgers shall return, under oath, the fair cash value of all property so pledged and held on July 1, 1949, except that all intangible property referred to in KRS 132.220 so pledged and held shall be reported and valued as of January 1, 1949; and thereafter beginning with the year 1951 all property so pledged and held shall be reported and valued as of January 1 of each year. Taxes shall be assessed on the value of such property to the person holding it as on other property owned by him and he shall have a lien on the property to secure the amount of tax due.

Section 10. Section 132.480 of the Kentucky Revised Statutes is amended to read as follows:

Each county clerk shall, on or before the fifteenth day of each month, make and certify to the county tax commissioner a complete list of all conveyances of real property made during the preceding month, showing the names of the parties, description and location of the property, the date of conveyances and the consideration. For this service the clerk shall be allowed reasonable compensation by the fiscal court.

Section 11. Section 132.490 of the Kentucky Revised Statutes is amended to read as follows:

(1) Each county clerk shall, by March 1 of each year, unless the time is extended by the Department of Revenue, make and certify to the various county tax commissioners complete statements of all purchase money notes, mortgage notes and other obligations for money due, except those owned by banks, trust companies or real estate title insurance companies, as shown by the conveyances, mortgages and liens in his office. The statements shall distinctly show the dates of execution and maturity of the notes or other evidences of indebtedness, the consideration, the date of filing or recording, the amount, and the county of the residence of the owner, payee, beneficial holder thereof or other person liable for taxes thereon.

(2) The statements shall be made to each county tax commissioner of the state as to the notes or other evidences of indebtedness owned or held by persons residing or having

their principal place of business in the county of that tax commissioner. Each statement shall cover a period of one year next prior to January 1 of each year. The statements shall be sworn to by the clerk before some person authorized to administer oaths, as a complete statement of the facts.

(3) For his services in making these statements, the clerk shall be paid reasonable compensation by the fiscal court of his county.

Section 12. Section 132.520 of the Kentucky Revised Statutes is amended to read as follows:

(1) Every bank, trust company, combined bank and trust company, and real estate title insurance company doing business in this state shall, by August 1, 1949, February 1, 1951 and February 1 of each year thereafter, unless the time is extended by the Department of Revenue, file with the department a report sworn to by its president, vice-president, treasurer or cashier, showing respectively as of January 1, 1949, January 1, 1951 and thereafter on January 1 of each year:

(a) A list of the notes, bonds or other evidences of indebtedness secured by mortgage or other recorded instrument standing in its name of record that it has assigned or transferred during the preceding year without making a transfer of record, the amount of each, and the name and address of the person to whom each was assigned. Where the name and address of the transferee holding the securities on January 1 of any year is given, any previous transfers of the securities during that year need not be furnished.

(b) A list of the mortgages standing in its name of January 1 that were assigned of record to it during the preceding year with its knowledge and consent, where it has not become the absolute owner of the debt secured thereby, showing the amount of each such mortgage and the name and address of each assignor. Any mortgage assigned to it during any year and paid and released of record prior to January 1 need not be included in the report.

(c) A list of all debenture bonds, collateral trust bonds, notes, certificates and other evidences of indebtedness issued, assigned or transferred by it during the preceding year that

are secured by and represent the beneficial interest in stocks, lien notes, bonds or mortgages standing in its name of record, the amount of each such evidence of indebtedness, and the name and address of the person to whom each was assigned or transferred. Where the name and address of the transferee holding the securities on January 1 of any year is given, any previous transfer or assignment of the securities need not be furnished.

(d) A list of all stocks, lien notes, bonds, mortgages, certificates and other evidences of indebtedness that it has assigned or transferred to any person as security for the issuing of any debenture or collateral trust bonds, the amount of each, and the name and address of the person to whom each was assigned.

(2) The reports required under paragraphs (a) and (b) of subsection (1) of this section need not include sales or pledges from one bank, trust company or combined bank and trust company to another such bank or company, or notes or obligations secured by any recorded instrument executed to a bank, trust company or a combined bank and trust company in which the obligations secured by the instrument are divided among estates or accounts in charge of the bank or company and regularly and properly entered on its records. The provisions of this section do not apply to mortgages made by corporations to trustees to secure bond issues made by them in the regular course of business, except as provided in paragraph (c) of subsection (1) of this section.

(3) The information thus obtained shall be communicated by the department to the county tax commissioner and the board of supervisors of the respective counties in which the true owners of the debts reside.

Section 13. Section 133.030 of the Kentucky Revised Statutes is amended to read as follows:

(1) The board of supervisors shall convene at the county seat on the first Monday in February in the years 1949 and 1950 and on the first week-day in May in each year thereafter; except that no meeting shall be held until the tax roll has been completed and until after the inspection period provided by

law. All records of the county tax commissioner shall be available to the board of supervisors while meeting.

(2) The board of supervisors shall continue in session until all appeals are heard and decided; except that it shall not continue in session more than ten days after it convenes unless an extension of time is authorized by the Department of Revenue upon request of the county judge. Each supervisor shall be paid ten dollars for each day he serves, except that if the board consists of more than three members, each supervisor shall be paid five dollars for each day he serves. This compensation shall be paid one-half out of the county levy and the other half out of the State Treasury.

Section 14. Section 133.045 of the Kentucky Revised Statutes is amended to read as follows:

The tax roll shall be open for inspection in the county tax commissioner's office from January 15 to February 1, 1950 and from April 15 to May 1 of each year thereafter. In case of necessity the Department of Revenue may order a reasonable extension of time for the inspection period of the tax roll or it may order that the inspection period be at a different time than that provided herein. It shall be the duty of the tax commissioner to publish a notice as to the time of the inspection period in the newspaper having the largest bona fide circulation in the county at least three days before the beginning of such period. The cost of such notice shall be paid by the fiscal court of the county. Such notice shall also be posted at the courthouse door. Failure to publish or post notices when the inspection period is at the regular time as provided in this section shall not invalidate assessments made by the county tax commissioner and recorded on the tax roll prior to the inspection period.

Section 15. Section 134.020 of the Kentucky Revised Statutes is amended to read as follows:

(1) All state, county and district taxes, except as otherwise provided by law, shall be due and payable on September 15 following the assessment; except that all taxes based on any assessment date in the years 1948 and 1949, and all taxes in any year on unmanufactured tobacco, money in

hand, or money on deposit outside this state, shall be due and payable on the second succeeding September 15 following the assessment.

(2) Any taxpayer who pays his state, county, or district taxes by November 1 after they become due in any year shall be entitled to two per cent discount thereon, and the sheriff shall allow the discount and give a receipt in full to the taxpayer. The sheriff may, at any time after the taxes mentioned in this section become due, receive less than the face amount of the tax bill as a credit on the amount due, including the amount of any penalties then due, and every such payment shall be credited upon the tax bill or upon sheets annexed thereto for that purpose, and acknowledged in writing or by a rubber stamp, indicating the amount so paid to the sheriff.

(3) All state, county and district taxes, except as otherwise provided by law, shall become delinquent on January 1 following their due date, except that taxes due on September 15, 1949 shall not become delinquent until March 1, 1950.

(4) Any taxes which are not paid by the date when they become delinquent shall be subject to a penalty of six per cent on the taxes due and unpaid. The sheriff shall collect the penalty and account for it as he is required to collect and account for taxes.

Section 16. Section 134.060 of the Kentucky Revised Statutes is amended to read as follows:

(1) Except as provided in subsection (5) of KRS 132.190, the holder of the legal title, the holder of the equitable title, and the claimant or bailee in possession of the property on the assessment date provided by holder of the equitable title shall list the property and pay the taxes thereon, whether the property is in possession or not at the time of the payment.

(2) If property is sold less than six months after the assessment date in the year 1949 and in each year thereafter less than two months after the assessment date, then, as between the purchaser and seller and in the absence of any contract to the contrary, the purchaser of the property shall pay the taxes thereon. If the property is sold more than

six months after the assessment date in the year 1949 and in each year thereafter more than two months after the assessment date, the seller shall pay the taxes.

Section 17. Section 134.390 of the Kentucky Revised Statutes is amended to read as follows:

A tax bill rendered against omitted property required to be listed with the county tax commissioner or the Department of Revenue or against an increase in valuation over that claimed by the taxpayer, as finally determined upon appeal as provided for in KRS 133.120, shall become due on the day the bill is prepared, and shall be considered delinquent and subject to a penalty of six per cent of the tax, penalty and interest due, unless paid within thirty days after it becomes due, except as otherwise provided by law. All provisions of law of the particular taxing district having an interest therein relating to delinquent taxes on the same class of property or taxpayers involved shall apply to the delinquent omitted tax bill unless otherwise provided by law.

Section 18. Section 136.280 of the Kentucky Revised Statutes is amended to read as follows:

(1) Every bank and trust company incorporated under the laws of this state, and every national bank doing business in this state, shall, by August 1, 1949, February 1, 1951, and February 1 each year thereafter, make a report to the Department of Revenue and to the assessing officer of the county, city or taxing district in which it is located. The report shall show the name and post office address of the bank or trust company; the names of the president, cashier and board of directors; the number of shares of stock and the par and market value of each share; the amount of capital stock paid in; the amount of surplus and undivided profits; the amount of real property charged off that has not been actually sold and transferred; the amount of its deposits; the amount of cash on hand; the amount of securities held by it; the amount loaned on mortgages; the amount of its loans and discount; the value of all tangible property situated in this state that is held and owned by the bank or trust company on July 1, 1949, January 1, 1951 and January 1 of each year thereafter; and such other information as may be required.

(2) The assessing officer of the county, city or taxing district in which any trust company or state or national bank is situated shall assess its shares for taxation for state, county, city and taxing district purposes. Each bank and each trust company may have deducted from the total valuation placed on its shares the assessed value of its tangible property in this state.

(3) Each bank and each trust company shall list its tangible property with the assessing officer of each county and city in which such property is located, and pay taxes thereon to the collecting officer of such county and city, and that officer shall make out and return the assessment to the proper authorities of the county and city, at the same time and in the same manner as prescribed by law for the return of the assessment of personal property therein.

(4) The equalization, collection, penalties and laws relating thereto provided for other personal property in the county, city or taxing district shall apply to the collection of the taxes provided for in this section. Any county, city or taxing district may collect such taxes by suit.

(5) The provisions of this section do not apply to cities of the first class to the extent that such provisions are in conflict with the provisions of KRS 91.620 through 91.680.

Section 19. Section 136.290 of the Kentucky Revised Statutes is amended to read as follows:

(1) Every domestic building and loan association making loans to members only shall, during September 1948, September 1949, January 1951 and January of each year thereafter, file with the Department of Revenue a report containing such information and in such form as the department may require.

(2) The department shall fix the total value of the capital stock composed of shares of each building and loan association, excepting the shares of borrowing members where the amount borrowed equals or exceeds the amount paid in by those members. The department shall immediately notify each association of the value so fixed.

Section 20. Section 133.046 of the Kentucky Revised Statutes is repealed.

Section 21. All laws or parts of laws inconsistent with the provisions of this Act are hereby repealed to the extent of such conflict.

Section 22. The provisions of this Act shall be severable, and if any Section, Subsection, Subdivision, Paragraph, Sentence or Clause of this Act is held invalid or unconstitutional such decision shall not affect the remaining portions of this Act.

Section 23. Sections 10, 11, and 17 of this Act shall not become operative until January 1, 1950.

Said Committee amendments to said bill are as follows, viz.:

Committee Amendment No. 1. Amend House Bill No. 4, at pages 4 and 5 thereof, by striking all of lines 1 to 38, inclusive, of Section 5 thereof and substituting in lieu thereof the following:

"Section 4½. Section 132.130 of the Kentucky Revised Statutes is amended to read as follows:

"Every owner or proprietor of a distillery bonded warehouse in which distilled spirits are stored shall, between September 1 and October 1 of the year 1949 and between January 1 and February 1 of the year 1951, and each year thereafter, file with the Department of Revenue a written report, sworn to by the person making it. If the owner or proprietor of the warehouse is a corporation, the report shall be made and sworn to by its principal officer or manager in charge. The report shall show the quantity and kind of spirits in the warehouse on September 1 for the year 1949 and on January 1 for the year 1951 and on January 1 for each year thereafter; the dates when made; the county, city or taxing district in which the warehouse is situated; whether or not the Federal tax has been paid thereon, and if not, the date of expiration of the bonded period; the fair cash value of the spirits estimated at the price it would bring at a fair voluntary sale; and such other facts pertaining to the spirits as the department may require.

"Section 5. Section 132.160 of the Kentucky Revised Statutes is amended to read as follows:

"(1) (a) Taxes on distilled spirits that may be assessed while in a bonded warehouse as of January 1, 1951, and January 1 of each year thereafter, and on which the Federal tax has not been paid, or will not become due before September 15 after the assessment, shall be due on the second day of January, May and September next after the Federal tax becomes due or is paid, or when the spirits are removed from the warehouse for thansfer in bond out of this state.

"(b) Taxes on distilled spirits that may be assessed while in a bonded warehouse as of September 1, 1948, and September 1, 1949, and on which the Federal tax has not been paid, or will not become due before the second succeeding September 15 after the assessment, shall be due on the second day of January, May and September next after the Federal tax becomes due or is paid, or when the spirits are removed from the warehouse for transfer in bond out of this state.

"(2) The taxes shall not become due by reason of a mere removal of the spirits from one bonded warehouse to another bonded warehouse within this state, but in that event the owner or proprietor from whose warehouse the spirits are moved shall execute a bond, with good and sufficient surety, conditioned upon the payment of all taxes that have accrued upon the spirits, prior to removal, to the county, city or taxing district from which the spirits are moved. The bond shall be in an amount sufficient to protect the county, city or taxing district and shall be approved by the county judge for the county, the mayor for the city, the superintendent of any school district involved and by the person whose duty it is to collect taxes for any other taxing district. Prior to the removal of any spirits the owner or proprietor from whose warehouse they are to be removed shall give written notice of such intention to the county, city or taxing district, addressed to the officer thereof above mentioned, and stating the quantity of spirits to be moved and the name and address of the warehouse to which they are to be taken. After the spirits are moved, the owner or proprietor shall notify the same officers of the county, city or taxing district of the

amount of accrued taxes on the spirits together with interest on the taxes. After any spirits have once been moved as provided in this section and are moved again, all taxes that have accrued thereon up to the time of the second removal shall immediately become due and payable to any county, city or taxing district to which any taxes have accrued.

(3) The taxes on each year's assessment shall bear legal interest until paid.

"Section 5½. Section 132.180 of the Kentucky Revised Statutes is amended to read as follows:

"(1) Any person having custody of distilled spirits in a bonded warehouse on the day as of which the assessment is made shall be liable for all taxes due thereon, together with all interest and penalties that may accrue. Any owner, proprietor of custodian of such spirits who pays the taxes, interest and penalties on the spirits shall have a lien thereon for the amount paid, with legal interest from date of payment.

"(2) Any owner or proprietor of a bonded warehouse who fails to pay the taxes and interest on distilled spirits within fifteen days after they are due shall be deemed delinquent, and a penalty of eight percent of each year's taxes due on the spirits shall attach. The officer authorized to collect the taxes shall immediately cause such proceedings to be instituted for the collection of the taxes, with such interest and penalties, as may be provided by law for the collection of other delinquent taxes."

Committee Amendment No. 2. Amend printed copy of House Bill 4 on page 12, section 15, line 9:

Strike the period and insert in lieu thereof, "unless otherwise provided by law."

Committee Amendment No. 3. Amend printed copy of House Bill 4 on page 13, section 16, line 5:

After the words "provided by" add the following: "law shall be liable for taxes thereon, but, as between themselves, the."

Committee Amendment No. 4. Amend printed copy of House Bill 4, on page 13, section 15, line 26:

Strike the period following the word "unpaid" and add the words; "except that taxes which become delinquent on January 1 shall be subject to a penalty of only two per cent on the taxes due and unpaid, if paid on or before the last day of January."

Committee Amendment No. 5. Amend printed copy of House Bill 4 on page 15, section 18, line 29:

Strike the words "and city" and insert in lieu thereof "city or other taxing district,".

Committee Amendment No. 6. Amend printed copy of House Bill 4 on page 15, section 19, line 8:

After the word "value" insert, "as of September 1, 1948, September 1, 1949, January 1, 1951 and January 1 of each year thereafter,".

Mr. Morgan moved the Previous Question on said Committee amendments to said bill.

Whereupon, the Speaker pro tem announced, "Shall the Main Question on said amendments to said bill be now put?"

Which was decided in the affirmative.

Said Committee amendments to said bill were each and severally agreed to.

Mr. Morgan moved the Previous Question.

Whereupon, the Speaker pro tem announced, "Shall the Main Question be now put?"

Which was decided in the affirmative.

Ordered that said bill be engrossed and read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said bill be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said bill having been dispensed with, and same having been engrossed, said bill was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Sidney Baer	C. J. Holsclaw	E. F. Prichard
Bernhardt Bauer	Richard R. Houpt	F. L. Robinson
C. E. Baumgardner	R. N. Hubbard	Lilburn S. Rogers
Fred Beshear	Ira W. Hulette	Amos Runyan
Chas. J. Bronston	Laban P. Jackson	Glenn Rushing
Mrs. Mary Burnett	Paul S. Jonas	Mrs. S. Rutherford
Chas. W. Burnley	Ercel Kozee	Dr. K. N. Salyer
A. H. Calvert	Mrs. J. T. Linton	James J. Shannon
Earl W. Christian	Harry K. Lowman	Paul E. Shannon
W. K. Coleman	W. E. McClure	James S. Shaw
Robert Collins	Ed Marcum	Jesse H. Shelton
Horace T. Cull	F. G. Marquette	John M. Spaulding
Owen Deering	E. H. Martin	G. W. Steinford
Adron Doran	Archie R. Moore	John M. Stumbo
G. I. Drury	Davis Moore	G. C. Thornton
Kermit Dwyer	Walter Moorman	W. R. Tipton
Otto W. Goff	Fred H. Morgan	Wilford S. Travis
Henry C. Hale	E. C. Mullins	J. B. Veech
N. M. Hamilton	Stanley Murphy	Lawrence Watts
James P. Hanratty	Joe E. Numn	Rodney Whitlow
Dennis Henderson	H. S. Overby	G. F. Williamson
Carson Hibbitts	H. M. Pewitt	Mr. Speaker
E. R. Hilton	J. H. Polsgrove	—68

Those who voted in the negative were—

Bernam Adams	Earl F. Asheraft	Perry M. Cross
Jason Alford	Paul Carter	Henry J. Giles
Roy W. Arnold	Everett T. Cooper	Clyde S. Howard

D. W. Howard	L. W. Preston	Harry Smith
M. G. Howard	Hobart Rayburn	Albert Thomason
L. H. Jones	Ottis Roberts	W. J. Ward
C. D. Moberly	D. B. Saylor	Lynn Boyd Wells
H. C. Patterson	LeRoy Saylor	Charles W. Wirsch

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Resolved that the title thereof be as aforesaid.

Mr. Morgan moved that the vote by which said bill was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

The House then took up for consideration from the Orders of the Day a bill of the following title, viz.:

H. B. No. 5. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and providing, among other things, for emergency assessments and reappraisals of property for taxation and making an appropriation for the purpose.

With Committee amendments thereto.

Said bill is as follows, viz.:

Be it enacted by the General Asembly of the Commonwealth of Kentucky:

Section 1. Section 132.285 of the Kentucky Revised Statutes is amended to read as follows:

Any city may by ordinance elect to use the annual county assessment for property situated within such city as a basis of ad valorem tax levies ordered or approved by the legislative body of the city. In such event the assessment as finally determined for county tax purposes shall serve as a basis of all city levies for the first fiscal year commencing after the county assessment date. Notwithstanding any statutory provisions to the contrary, the assessment date, the time specified for fixing the city tax rate, and the fiscal

year for such city may conform to the corresponding dates for the county and the city may, by ordinance abolish any office connected with city assessment and equalization; except that in the case of a city assessor who is elected by the qualified voters of the city, the office may not be abolished before the end of the term of such assessor. Any city which elects to use the county assessment shall have access to the assessment records as soon as completed or may obtain from the county court clerk a certified copy of that portion of the records which represents the assessment of property within such city by paying the reasonable cost thereof. Once any city elects to use the county assessment, such action cannot be revoked without notice to the Department of Revenue six months prior to the next date as of which property is assessed for state and county taxes.

Section 2. Section 132.660 of the Kentucky Revised Statutes is amended to read as follows:

(1) The Department of Revenue shall have authority to order an emergency assessment of all or any part of the taxable property in any taxing district to be made by one or more persons appointed for that purpose by the department, whenever: there has been no regular assessment; the records of an assessment have been destroyed, mutilated or lost; complaint is made by the owners of not less than ten per cent in value of the taxable property in the taxing district; or investigation of the department discloses that the assessment of property in such taxing district is so grossly inequitable or fiscally infeasible that an emergency exists. The order directing such emergency assessments shall state the reasons therefor and a copy shall be filed in the office of the clerk of county court where the property lies. Such order, when filed, shall void any assessment for the assessment year for which the emergency assessment is made. Any person appointed to make such an emergency assessment shall have the same powers and duties as the tax commissioner. Whenever the tax roll has been completed under an emergency assessment and the tentative valuations have been determined, the department shall cause to be published in the newspaper having the largest bona fide circulation in the county a notice

as to the date when the tax roll will be ready for inspection and the time available for such purpose; also a copy of the notice shall be posted at the courthouse door. If any property is assessed at a greater value than that listed by the taxpayer or unlisted property is assessed, the taxpayer shall be charged with notice of such action by reason of the inspection period, and no further notice need be given of such action taken before the beginning of the inspection period. At the close of the inspection period, the tax roll shall be delivered to the county court clerk and the county judge shall immediately convene the board of supervisors to hear and determine any appeals from such emergency assessment. The board shall remain in session for the time and shall receive the compensation as provided in KRS 133.030 (2). Appeals shall be taken and heard from such emergency assessments in the same manner as appeals from regular assessments.

(2) The department may appoint the tax commissioner to make an emergency assessment provided he was not at fault, and if the tax commissioner is so appointed he shall receive reasonable compensation for his services in making this assessment, which shall not affect in any manner the payment to him of any compensation that he has received for himself or on behalf of a deputy or that may be due him, for services in making the regular assessment. Whenever through the tax commissioner's fault an emergency assessment is ordered, the tax commissioner shall become liable for the cost thereof as provided in KRS 132.620, such cost to be limited to the amount due or paid him in accordance with the provisions of KRS 132.590.

Section 3. A new section of the Kentucky Revised Statutes is created, to be numbered KRS 132.670, and to read as follows:

Whenever a county by order of its fiscal court petitions the department for a reappraisal of the properties therein and the department after investigation determines that a reappraisal is necessary, the department shall, according to the comparative need therefor, provide personnel and other assistance to aid the county tax commissioner in accomplishing this result. The Department of Revenue shall

prescribe methods and specifications for the reappraisal of property. Personnel authorized to assist in making a county reappraisal under this section may be given the same authority as a deputy tax commissioner. Cities, counties and other taxing districts may make appropriations from their general funds to share expenses incurred for such purposes by the department or for the purpose of employing other assistance in conducting such reappraisal projects.

Section 4. Section 133.020 of the Kentucky Revised Statutes is amended to read as follows:

(1) The county board of supervisors shall be composed of reputable property owners residing in the county, to be appointed by the county judge anually in April. The board shall consist of three members appointed from the county at large, unless the county judge shall by order direct that the board be composed of one member from each magisterial district in the county; provided, however, that when any city of the first, second or third class elects prior to April 1 of any year to adopt the county assessment as provided in KRS 132.285, the board shall consist of only three members and the county judge shall appoint as one of the three members of this board a person who shall have been nominated in writing by the mayor of such city. The county judge shall designate one of the members to serve as chairman of the board. A majority of the board may determine the action of the board and make decisions therefor. The county judge shall appoint a person having the qualifications required of the original appointee to fill a vacancy resulting from any cause. The county court clerk shall make sufficient copies of the order of appointment and deliver them to the sheriff who shall deliver a copy to each supervisor within a reasonable time after his appointment.

(2) The supervisors, before entering upon the discharge of their duties, shall take the following oath: "You swear that you will to the best of your ability discharge the duties required of you and that you will not change the value of any property to a higher or lower relative value than the assessment of other property of the same class in the county."

Section 5. It is the public policy of the Commonwealth as expressed in the Constitution that there be equality and uniformity in ad valorem taxes, and it is the purpose of this Act to effectuate such policy. This and other Acts of this Special Session of the General Assembly shall not be used as a subterfuge to increase property taxes.

Section 6. Sections 132.250 and 132.540 of the Kentucky Revised Statutes are repealed.

Section 7. All laws or parts of laws inconsistent with the provisions of this Act are hereby repealed to the extent of such conflict.

Section 8. There is hereby apropriated out of the General Expenditure Fund for the Department of Revenue, for the remainder of the fiscal year ending June 30, 1949 and without lapse to the General Fund until June 30, 1950, the sum of $150,000 to provide for the costs of administering this Act, subject to the provisions of Chapter 12, 42, and 45 of the Kentucky Revised Statutes.

Section 9. The provisions of this Act shall be severable, and if any Section, Subsection, Subdivision, Paragraph, Sentence or Clause of this Act is held invalid or unconstitutional such decision shall not affect the remaining portions of this Act.

Section 10. Section 4 of this Act shall not become operative until January 1, 1951.

Said Committee amendments to said bill are as follows, viz.:

Committee Amendment No. 1. Amend printed copy of House Bill 5 on Page 3, Section 2, Line 32:

Strike the word "section" and insert the word "session" in lieu thereof.

Committee Amendment No. 2. Amend printed copy of House Bill No. 5 on Page 4 by inserting, between Line 15 of Section 3 and Line 1 of Section 4 an additional Section to be numbered 3½ and to read as follows:

"Sec. 3½. Section 132.600 of the Kentucky Revised Statutes is amended to read as follows:

"(1) The tax commissioner of any county may, with the approval of the Department of Revenue, obligate and spend any of the compensation earned by him over and above that actually used in compensating himself and his deputies and assistants, or over and above that authorized as the maximum compensation for himself, his deputies and assistants, for the purchase of any maps, lists, charts, materials, supplies or equipment, or for other expenses necessary to the proper assessment of property in the county, and not required by law to be furnished by the county or state, including compensation for necessary additional personnel and other costs of a re-appraisal project. Upon approval of such expenditures by the department, the necessity of the expenditures shall not be questioned if compensation earned under the provisions of the law is adequate during any fiscal year to meet not only the compensation of the county tax commissioner, his deputies, and assistants, but also all obligations arising from such expenditures.

"(2) Any maps, lists, charts, materials, supplies or equipment so purchased shall become the property of the county, to be used by the incumbent tax commissioner and his successors as provided by law or prescribed by the Department of Revenue."

Mr. Morgan moved the Previous Question on said Committee amendments to said bill.

Whereupon, the Speaker pro tem announced, "Shall the Main Question on said amendments to said bill be now put?"

Which was decided in the affirmative.

Said Committee amendments to said bill were each and severally agreed to.

Mr. Morgan moved the Previous Question.

Whereupon, the Speaker pro tem announced, "Shall the Main Question be now put?"

Which was decided in the affirmative.

Ordered that said bill be engrossed and read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said bill be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said bill having been dispensed with, and same having been engrossed, said bill was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Sidney Baer	E. R. Hilton	H. M. Pewitt
Bernhardt Bauer	C. J. Holsclaw	J. H. Polsgrove
C. E. Baumgardner	Richard R. Houpt	E. F. Prichard
Fred Beshear	R. N. Hubbard	F. L. Robinson
Chas. J. Bronston	Ira W. Hulette	Lilburn S. Rogers
Mrs. Mary Burnett	Laban P. Jackson	Amos Runyan
Chas. W. Burnley	Paul S. Jonas	Glenn Rushing
A. H. Calvert	Ercel Kozee	Mrs. S. Rutherford
Earl W. Christian	Mrs. J. T. Linton	Dr. K. N. Salyer
W. K. Coleman	Harry K. Lowman	Paul E. Shannon
Robert Collins	W. E. McClure	James S. Shaw
Horace T. Cull	Ed Marcum	Jesse H. Shelton
Owen Deering	F. G. Marquette	John M. Spaulding
Adron Doran	E. H. Martin	John M. Stumbo
G. I. Drury	Archie R. Moore	G. C. Thornton
Kermit Dwyer	Davis Moore	W. R. Tipton
Otto W. Goff	Walter Moorman	Wilford S. Travis
Henry C. Hale	Fred H. Morgan	J. B. Veech
N. M. Hamilton	E. C. Mullins	Lawrence Watts
James P. Hanratty	Stanley Murphy	Rodney Whitlow
Dennis Henderson	Joe E. Nunn	G. F. Williamson
Harson Hibbitts	H. S. Overby	Mr. Speaker

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Those who voted in the negative were--

Bernam Adams	D. W. Howard	LeRoy Saylor
Jason Alford	M. G. Howard	James J. Shannon
Roy W. Arnold	L. H. Jones	Harry Smith
Earl F. Ashcraft	C. D. Moberly	G. W. Steinford
Paul Carter	H. C. Patterson	Albert Thomason
Everett T. Cooper	L. W. Preston	W. J. Ward
Perry M. Cross	Hobart Rayburn	Lynn Boyd Wells
Henry J. Giles	Ottis Roberts	Charles W. Wirsch
Clyde S. Howard	D. B. Saylor	--26

Resolved that the title thereof be as aforesaid.

Mr. Morgan moved that the vote by which said bill was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

The House then took up for consideration from the Orders of the Day a bill of the following title, viz.:

H. B. No. 6. An Act relating to the distribution of the common school equalization fund.

With Committee amendments thereto.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. Section 157.051 of the Kentucky Revised Statutes is amended to read as follows:

As used in KRS 157.051 to 157.055:

(1) "Equalization fund" means a special fund of 10 per cent of the total appropriation for the common school fund, appropriated by the General Assembly for the specific purpose of equalizing educational services in the school districts of Kentucky.

(2) "Gross assessment" means the total assessment of all property in a school district, subject to local school taxes,

based upon the assessment as certified by the Kentucky Tax Commission and an estimate made by the Department of Revenue of the franchise assessment and the assessment of other property subject to local school taxes in each school district. If such assessment has not been certified by the Kentucky Tax Commission by June 7 of any year, then the Department of Revenue shall on the basis of the county tax commisisoner's assessment and such other information as may be available make an estimate of the assessment of all property subject to local school taxes in each school district and this estimate shall be used as the gross assessment.

(3) "Potential revenue" means the sum obtained for a given school year by adding together the following:

(a) The revenue that may accrue by applying to the gross assessment, the maximum tax rate authorized by the General Assembly for a school district other than for sinking fund purposes.

(b) The amount distributable to a school district on a census pupil basis as provided in Section 186 of the Constitution.

(c) The amount of any other revenue which can reasonably be anticipated to recur in a school district.

(4) "Arithmetic mean index" means the quotient obtained when the sum of the average daily membership and the average daily attendance of public school pupils residing in a school district is divided by two.

(5) "Net ability index" means the quotient obtained when the potential revenue of a school district is divided by the arithmetic mean index of such school district.

(6) "Assessment ratio" means the ratio of the assessed value to fair cash value of property assessed by the county tax commissioner in a school district, determined in the manner as provided in KRS 133.150.

(7) "Tax effort index" means the result obtained when a school district's assessment ratio is multiplied by such school district's tax rate and the product thereof is divided by a mathematical constant. The mathematical constant for the school year beginning on July 1, 1949, shall be .90 and shall

increase yearly by .05 until it becomes 1.20, at which figure it shall remain until otherwise provided by law. A tax effort index of greater than *one* shall be considered as *one.*

(8) "Maximum equalization allotment" means the amount each participating district could receive from the equalization fund if all the participating districts had a tax effort index of *one.*

Section 2. Section 157.052 of the Kentucky Revised Statutes is amended to read as follows:

The equalization fund shall be administered and distributed under the direction of the Superintendent of Public Instruction, with the approval of the State Board of Education, as provided in KRS 157.053 to 157.055.

Section 3. Section 157.053 of the Kentucky Revised Statutes is amended to read as follows:

(1) The Department of Revenue shall furnish annually to the Superintendent of Public Instruction the gross assessment and the assessment ratio of each school district.

(2) The Superintendent of Public Instruction shall make a careful study to determine annually the net ability index for each school district in Kentucky. After all school districts in the state have been arranged in a rank order from high to low according to their net ability indices, the Superintendent of Public Instruction, with the approval of the State Board of Education, shall determine the maximum equalization allotment to each district so that when the total potential revenue of all participating districts, plus the equalization fund, is divided by the total arithmetic mean indices of all participating districts, it will give the same potential amount of money per pupil per year represented in the arithmetic mean index in each participating district.

(3) Each school district shall be allotted such part of the equalization fund as may be determined by multiplying the district's tax effort index by the district's maximum equalization allotment, provided, that a district which maintains an assessment ratio equal to or greater than that determined for the assessment made as of July 1, 1948, and levies the maximum tax rate authorized by the General

Assembly, shall receive: not less than 95 per cent of the district's maximum equalization allotment for the school year beginning July 1, 1949; not less than 90 per cent for the school year beginning July 1, 1950; not less than 80 per cent for the school year beginning July 1, 1951; not less than 70 per cent for the school year beginning July 1, 1952; not less than 50 per cent for the school year beginning July 1, 1953; and, not less than 25 per cent for the school year beginning July 1, 1954, and thereafter, no school district shall receive any distribution from the equalization fund unless it has a tax effort index of *one* for the year of distribution.

Section 4. Section 157.054 of the Kentucky Revised Statutes is amended to read as follows:

The equalization fund shall be allotted to the local boards of education as provided in KRS 157.052 to 157.055 by the Superintendent of Public Instruction with the approval of the State Board of Education, and shall be distributed to the local boards of education regularly.

Section 5. Section 157.055 of the Kentucky Revised Statutes is amended to read as follows:

The Superintendent of Public Instruction with the approval of the State Board of Education shall prescribe rules and regulations governing the administration and expenditure of any moneys allotted to local school districts from the equalization fund. The money allotted to any local board of education under the terms of KRS 157.052 to 157.055 shall be received, held, and expended by it under the same liability and responsibility as provided by law for other funds which come into the hands of such board.

Section 6. The provisions of this Act shall be severable, and if any Section, Sub-section, Sub-division, Paragraph, Sentence, or Clause of this Act is held invalid or unconstitutional, such decision shall not affect the remaining portions of this Act.

Section 7. Whereas, it is estimated that 71 school districts will be eliminated from school equalization aid under the 1948 Kentucky Statutes, which require the equalization fund to be allotted to the school districts on or before April 1, and,

Whereas, as a result, in these school districts, schools would be closed; terms would be shortened; salaries would be reduced; there would be default on numerous school bond issues; there would be a mass elimination of school transportation and school building construction would be stopped, and,

Whereas, it will be necessary, for the administration of this Act, to prepare immediately for the execution of the amended law on the distribution of the equalization fund, in order that all participating districts may receive their fair share of aid from the equalization fund,

Now, therefore, an emergency is hereby declared to exist and this Act shall become a law and take effect immediately upon its passage and approval by the Governor.

Said Committee amendments to said bill are as follows, viz.:

Committee Amendment No. 1. Amend printed copy of House Bill No. 6 on Page 4, Section 3, after Line 31 by adding the following:

(4) So much of the equalization fund which would not be distributed under Subsection (3), due to the failure of one or more participating districts to meet the full requirements of a tax effort index of *one* shall be applied so as to raise the state equalization level and shall be distributed in accordance with the general statistical principles set out in Subsections (2) and (3).

Committee Amendment No. 2. Amend printed copy of House Bill No. 6 on Page 2, Section 1, Line 23, by substituting a comma for the period at the end of Line 23 and adding thereafter the following words:

"except that for the school year 1949-1950, any authorized maximum tax rate in excess of $1.25 shall, in the case of county school districts, be deemed to be $1.25 for the purposes of this paragraph."

Said Committee amendments to said bill were each and severally agreed to.

Mr. Morgan moved the Previous Question.

Whereupon, the Speaker pro tem announced, "Shall the Main Question be now put?"

Which was decided in the affirmative.

Ordered that said bill be engrossed and read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said bill be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said bill having been dispensed with, and same having been engrossed, said bill was read for the third time by its title only and passed.

The yeas and nays being taken on the pasage of said bill in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Jason Alford	Horace T. Cull	D. W. Howard
Roy W. Arnold	Owen Deering	M. G. Howard
Sidney Baer	Adron Doran	R. N. Hubbard
Bernhardt Bauer	G. I. Drury	Ira W. Hulette
C. E. Baumgardner	Kermit Dwyer	Paul S. Jonas
Fred Beshear	Henry J. Giles	L. H. Jones
Chas. J. Bronston	Otto W. Goff	Ercel Kozee
Mrs. Mary Burnett	Henry C. Hale	Mrs. J. T. Linton
Chas. W. Burnley	James P. Hanratty	Harry K. Lowman
Earl W. Christian	Dennis Henderson	W. E. McClure
W. K. Coleman	Carson Hibbitts	F. G. Marquette
Robert Collins	E. R. Hilton	E. H. Martin
Everett T. Cooper	C. J. Holsclaw	C. D. Moberly
Perry M. Cross	Richard R. Houpt	Archie R. Moore

Davis Moore	Amos Runyan	G. W. Steinford
Walter Moorman	Glenn Rushing	Albert Thomason
Fred H. Morgan	Mrs. S. Rutherford	G. C. Thornton
E. C. Mullins	Dr. K. N. Salyer	W. R. Tipton
Joe E. Nunn	D. B. Saylor	Wilford S. Travis
H. S. Overby	LeRoy Saylor	J. B. Veech
H. C. Patterson	James J. Shannon	Lawrence Watts
H. M. Pewitt	Paul E. Shannon	Lynn Boyd Wells
L. W. Preston	James S. Shaw	Rodney Whitlow
E. F. Prichard	Jesse H. Shelton	G. F. Williamson
Hobart Rayburn	Harry Smith	Charles W. Wirsch
Ottis Roberts	John M. Spaulding	Mr. Speaker
Lilburn S. Rogers		—79

Those who voted in the negative were—

Clyde S. Howard Laban P. Jackson —2

Resolved that the title thereof be as aforesaid.

Mr. Morgan moved that the vote by which said bill was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

The House then took up for consideration from the Orders of the Day a bill of the following title, viz.:

H. B. No. 7. An Act relating to the subject of revenue and finance of school districts covering in detail phases of the levy of school taxes, school budgets and the furnishing of of tax assessment information, but also embracing other phases of the subject.

With Committee amendment thereto.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. Section 160.460 of the Kentucky Revised Statutes is amended to read as follows:

(1) All school taxes shall be levied by the fiscal court of each county except in independent school districts embracing cities of the first four classes when the boundary lines of independent districts in such cities are coterminous with the municipal limits of such cities. In such districts the tax shall be levied by the governing body of the city. The tax levying authority shall levy such ad valorem tax and such poll tax as specified by the district board of education within the limits prescribed in KRS 160.475, which will obtain for the school district the amount of money needed as shown in such district's general school budget submitted under the provisions of KRS 160.470 except that the tax levying authority of an independent district embracing a city of the first class shall determine, within the limits prescribed in KRS 160.475, the rate of the ad valorem tax.

(2) The tax levying authority shall make an annual school levy not later than July 1. The school levy shall not be made until the general school budget has been received by the tax levying authority. The failure of the authority to make the levy by the date prescribed shall not invalidate any levy made thereafter.

(3) All school taxes shall be levied on all property subject to local taxation in the jurisdiction of the tax levying authority. If the school levy is to be made upon the city assessment as authorized in subsection (1), the clerk of such city shall furnish to the school district or districts which the city embraces, the assessed valuation of property subject to local taxation in the school district, as determined by its tax assessor. If the school levy is to be made upon the county assessment, the county clerk shall furnish to the proper school district or districts the assessed valuation of property subject to local taxation in such district or districts as certified by the Kentucky Tax Commission.

Section 2. Section 160.470 of the Kentucky Revised Statutes is amended to read as follows:

(1) Each district board of education shall prepare a general school budget on forms prescribed and furnished by the State Board of Education, showing the amount of money needed for current expenses, debt service, capital outlay, and

other necessary expenses of the schools during the succeeding fiscal year, the estimated total amount that will be received from the common school fund and other sources, the assessed valuation of property subject to local taxation in the school district furnished as provided in KRS 160.460 subsection (3), an estimate made by the Department of Revenue of franchise assessments and assessments of other property in the school district not furnished under the provisions of KRS 160.460 subsection (3) and the amount that will be needed to be raised by local taxation, including the rate of levy necessary to raise such an amount. Three copies of the budget shall be filed with the clerk of the tax levying authority of the district within three days after the school district has received its assessment data. The clerk shall present the budget to the proper tax levying authority when the authority convenes to fix its school levy. The failure of the district board of education to furnish the budget within the time prescribed shall not invalidate any levy thereafter. Within three days after the tax levying authority has fixed the tax rate, the district board of education shall forward two copies of the budget to the State Board of Education for its approval or disapproval. The budget shall be disapproved if it is financially unsound or fails to comply with the law and the State Board of Education shall state its reason for disapproval. In such event the district board of education shall amend its budget to obviate the reasons for disapproval. If the budget as amended specifies a tax levy different from that levied under the disapproved budget, the tax levying authority shall amend its levy in accordance therewith, so that the levy as amended shall comply with the provisions of KRS 160.460 subsection (1). No general school budget shall become effective until approved by the State Board of Education.

(2) Each district board of education shall, if required by the State Board of Education, prepare and submit to it not later than September 15, a close estimate or working budget which shall conform to the rules and regulations prescribed by the State Board of Education, and which shall be consistent in its major divisions with the general school budget previously prepared.

Whereas, Sections 160.460 and 160.470 of the 1948 Kentucky Revised Statutes require an annual school levy to be made in April and further require copies of the budget to be filed with the clerk of the tax levying authority on or before March 20, and,

Whereas, it will be necessary that such requirements be immediately superseded due to the impossibility of securing accurate assessments, equalization data and other necessary information at such times, and,

Whereas, this Act requires the school levy to be made not later than July 1 and further requires that copies of the general budget shall be filed with the clerk of the tax levying authority prior to the fixing of the levy,

Now, Therefore, an emergency is hereby declared to exist and this Act shall become a law and take effect immediately after its passage and approval by the Governor.

Said Committee amendment to said bill is as follows, viz.:

Amend the printed copy of House Bill No. 7, at page one (1), section one (1), lines 4, 5 and 6 thereof, by striking therefrom the words "embracing cities of the first four classes when the boundary lines of independent districts in such cities are co-terminous with the municipal limits of such cities." and substituting in lieu thereof the words "embraced by cities of the first four classes."

Said Committee amendment to said bill was agreed to.

Mr. Morgan moved the Previous Question.

Whereupon, the Speaker pro tem announced, "Shall the Main Question be now put?"

Which was decided in the affirmative.

Ordered that said bill be engrossed and read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said bill be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said bill having been dispensed with, and same having been engrossed, said bill was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Jason Alford	Carson Hibbitts	H. S. Overby
Roy W. Arnold	E. R. Hilton	H. C. Patterson
Sidney Baer	C. J. Holsclaw	H. M. Pewitt
Bernhardt Bauer	Richard R. Houpt	L. W. Preston
C. E. Baumgardner	D. W. Howard	E. F. Prichard
Fred Beshear	M. G. Howard	Hobart Rayburn
Chas. J. Bronston	R. N. Hubbard	Ottis Roberts
Mrs. Mary Burnett	Ira W. Hulette	Lilburn S. Rogers
Chas. W. Burnley	Laban P. Jackson	Amos Runyan
Earl W. Christian	Paul S. Jonas	Glenn Rushing
W. K. Coleman	L. H. Jones	Mrs. S. Rutherford
Robert Collins	Ercel Kozee	Dr. K. N. Salyer
Everett T. Cooper	Mrs. J. T. Linton	D. B. Saylor
Perry M. Cross	Harry K. Lowman	LeRoy Saylor
Horace T. Cull	W. E. McClure	James J. Shannon
Owen Deering	F. G. Marquette	Paul E. Shannon
Adron Doran	E. H. Martin	James S. Shaw
G. I. Drury	C. D. Moberly	Jesse H. Shelton
Kermit Dwyer	Archie R. Moore	Harry Smith
Henry J. Giles	Davis Moore	John M. Spaulding
Otto W. Goff	Walter Moorman	G. W. Steinford
Henry C. Hale	Fred H. Morgan	Albert Thomason
James P. Hanratty	E. C. Mullins	G. C. Thornton
Dennis Henderson	Joe E. Nunn	W. R. Tipton

Wilford S. Travis	Lynn Boyd Wells	Charles W. Wirsch
J. B. Veech	Rodney Whitlow	Mr. Speaker
Lawrence Watts	G. F. Williamson	—80

There voted in the negative—

Clyde S. Howard —1

Resolved that the title thereof be as aforesaid.

Mr. Morgan moved that the vote by which said bill was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

The House then took up for consideration from the Orders of the Day a resolution of the following title, viz.:

H. Res. No. 7. A Joint Resolution providing for payment of the ministers of the churches of Frankfort, Kentucky, for performing the duties of Chaplain for the General Assembly during the present Extraordinary Session.

Said resolution is as follows, viz.:

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the sum of $600.00 is hereby appropriated out of the Legislative Session Fund to the Ministerial Association of Frankfort, Kentucky, to be paid in equal shares to the ministers who performed the duty of Chaplain for the General Assembly during the present Extraordinary Session.

§ 2. That the Clerk of the House of Representatives shall certify this Resolution to the Commissioner of Finance, who shall draw his warrant upon the State Treasurer for the amount above designated, and the State Treasurer shall issue his check for the same.

Whereas, the ministers of Frankfort, Kentucky, have been faithful in performing services as Chaplain, and are entitled to prompt payment, an emergency is declared to exist

and this Resolution shall take effect upon its passage and approval by the Governor.

Mr. Morgan moved the Previous Question.

Whereupon, the Speaker pro tem announced, "Shall the Main Question be now put?"

Which was decided in the affirmative.

Ordered that said resolution be read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said resolution be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said resolution having been dispensed with, said resolution was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said resolution in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Jason Alford	Paul Carter	Henry C. Hale
Roy W. Arnold	Earl W. Christian	Dennis Henderson
Earl F. Ashcraft	Robert Collins	Carson Hibbitts
Sidney Baer	Everett T. Cooper	E. R. Hilton
Bernhardt Bauer	Perry M. Cross	Richard R. Houpt
C. E. Baumgardner	Horace T. Cull	Clyde S. Howard
Fred Beshear	Owen Deering	R. N. Hubbard
Chas. J. Bronston	Adron Doran	Ira W. Hulette
Mrs. Mary Burnett	G. I. Drury	Paul S. Jonas
Chas. W. Burnley	Kermit Dwyer	Mrs. J. T. Linton
A. H. Calvert	Henry J. Giles	Harry K. Lowman

W. E. McClure	Ottis Roberts	G. W. Steinford
Ed Marcum	Glenn Rushing	John M. Stumbo
F. G. Marquette	Mrs. S. Rutherford	Albert Thomason
E. H. Martin	Dr. K. N. Salyer	G. C. Thornton
Archie R. Moore	D. B. Saylor	W. R. Tipton
Davis Moore	LeRoy Saylor	Wilford S. Travis
Walter Moorman	James J. Shannon	J. B. Veech
Fred H. Morgan	Paul E. Shannon	Lawrence Watts
E. C. Mullins	James S. Shaw	Rodney Whitlow
Joe E. Nunn	Jesse H. Shelton	G. F. Williamson
H. C. Patterson	Harry Smith	Charles W. Wirsch
H. M. Pewitt	John M. Spaulding	Mr. Speaker
L. W. Preston		—70

Resolved that the title thereof be as aforesaid.

Mr. Morgan moved that the vote by which said resolution was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

Mr. Roberts moved that the rules be suspended for the purpose of introducing a bill.

Said motion was agreed to by a majority of the members elected.

Thereupon, Mr. Roberts introduced a bill of the following title, viz.:

H. B. No. 18. An Act relating to taxation for common school purposes.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. For each fiscal year of the State, beginning with the fiscal year that commences on July 1, 1950, an annual ad valorem tax of $1.25 upon each $100 of value of all real

property directed to be assessed for taxation, and upon each $100 of value of all tangible personal property directed to be assessed for taxation, including franchises of public service corporations and distilled spirits in bonded warehouses, shall be paid to the State by the owner or persons assessed. This tax shall be in addition to the taxes imposed under KRS 132.020. The proceeds of this tax shall be distributed among the school districts of the State on a census pupil basis, in the same manner and under the same conditions as provided by law for distribution of the common school per capita fund, and the proceeds of this tax shall be deemed to be in addition to the regular common school per capita fund.

§ 2. Subsection (1) of Section 160.475 of the Kentucky Revised Statutes is amended to read as follows:

(1) The ad valorem tax levy for school purposes, other than sinking fund purposes, in each school district shall be not more than $1.50 annually on each $100 of property subject to local taxation. Whether this tax shall be levied, and if so the amount thereof, shall be determined by the board of education of the district.

§ 3. Sections 157.051 through 157.055 of the Kentucky Revised Statutes are repealed.

§ 4. This Act shall take effect on July 1, 1950.

Ordered that said bill be printed and referred to the Committee on Rules.

Mr. Morgan moved that the rules be suspended for the purpose of considering the Calendar.

Said motion was agreed to by a majority of the members elected.

Thereupon, the House took up for consideration from the Calendar a bill and resolution of the following titles, viz.:

H. B. No. 17. An Act appropriating money out of the General Expenditure Fund for the fiscal year ending June 30, 1949, for expenses of Sessions of the General Assembly.

H. Res. No. 10. A Joint Resolution for the benefit of officers and employees of the Senate and House of Representatives; and declaring an emergency.

Ordered that said bill and said resolution be read at length the second time.

Mr. Morgan moved that the Constitutional provision as to the second reading at length of said bill and said resolution be dispensed with, and same be read for the second time by their titles only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the second reading at length of said bill and said resolution be dispensed with, same were read for the second time by their titles only and

Ordered placed in the Orders of the Day.

Mr. Morgan moved that the House do now adjourn to meet again at 8 o'clock, p. m., Monday, March 28, 1949.

Said motion was agreed to.

And then the House adjourned.

MONDAY, MARCH 28, 1949

The House convened and was called to order by the Honorable T. Herbert Tinsley, Speaker.

The House was opened with prayer by the Reverend O. L. Gilmore, pastor of the First Presbyterian Church, of Frankfort, Kentucky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams	E. R. Hilton	J. H. Polsgrove
Jason Alford	C. J. Holsclaw	L. W. Preston
Roy W. Arnold	Richard R. Houpt	E. F. Prichard
Earl F. Ashcraft	Clyde S. Howard	Hobart Rayburn
Sidney Baer	D. W. Howard	Ottis Roberts
Bernhardt Bauer	M. G. Howard	Lilburn S. Rogers
C. E. Baumgardner	R. N. Hubbard	Dr. K. N. Salyer
Fred Beshear	Ira W. Hulette	D. B. Saylor
Chas. J. Bronston	Laban P. Jackson	LeRoy Saylor
Mrs. Mary Burnett	Kerby Jennings	Paul E. Shannon
Chas. W. Burnley	Paul S. Jonas	James S. Shaw
Earl W. Christian	Mrs. J. T. Linton	G. W. Steinford
W. K. Coleman	Harry K. Lowman	John M. Stumbo
Everett T. Cooper	W. E. McClure	Albert Thomason
Perry M. Cross	E. H. Martin	G. C. Thornton
Horace T. Cull	C. D. Moberly	Wilford S. Travis
B. G. Davidson	Archie R. Moore	J. B. Veech
Owen Deering	Davis Moore	Morris Weintraub
Adron Doran	Fred H. Morgan	Rodney Whitlow
G. I. Drury	E. C. Mullins	G. F. Williamson
Kermit Dwyer	H. S. Overby	Charles W. Wirsch
Otto W. Goff	H. M. Pewitt	Mr. Speaker
Henry C. Hale		

Dr. Salyer moved that the reading of the Journal of the proceedings of Friday, March 25, 1949, be dispensed with, and the same be approved.

Said motion was agreed to.

Mr. Polsgrove moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. P. J. Maddox.

Said motion was unanimously agreed to.

Mr. Polsgrove moved that the rules be suspended and the privilege of the floor extended to Mr. Stanley Williams.

Said motion was unanimously agreed to.

Mr. Polsgrove moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. Robert Whipple.

Said motion was unanimously agreed to.

Mr. Polsgrove moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. Seidel.

Said motion was unanimously agreed to.

Mr. Polsgrove moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. Hugh Ogburn.

Said motion was unanimously agreed to.

Mr. Polsgrove moved that the rules be suspended and the privilege of the floor extended to Jim Ogburn and that he made an Honorary Page for the day.

Said motion was unanimously agreed to.

Mr. Polsgrove moved that the rules be suspended and the privilege of the floor extended to Bob Ogburn and that he be made an Honorary Page for the day.

Said motion was unanimously agreed to.

Mr. Davis Moore moved that the rules be suspended and the privilege of the floor extended to R. P. Hocker.

Said motion was unanimously agreed to.

Mr. Davis Moore moved that the rules be suspended and the privilege of the floor extended to R. G. Mogurder.

Said motion was unanimously agreed to.

Mr. Davis Moore moved that the rules be suspended and the privilege of the floor extended to Raymond McGory.

Said motion was unanimously agreed to.

Mr. Hulette moved that the rules be suspended and the privilege of the floor extended to Mrs. A. G. Barrett.

Said motion was unanimously agreed to.

Mr. Lowman moved that the rules be suspended and the privilege of the floor extended to Ruth Ann Thornton and that she be made Honorary Page for the day.

Said motion was unanimously agreed to.

Mr. Burnett moved that the rules be suspended and the privilege of the floor extended to Mr. George R. Cline.

Said motion was unanimously agreed to.

Mr. Davis Moore moved that the rules be suspended and the privilege of the floor extended to C. C. Perry.

Said motion was unanimously agreed to.

Mr. Hilton moved that the rules be suspended and the privilege of the floor extended. to Claude Clayton.

Said motion was unanimously agreed to.

Mr. Thornton moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. Charles Marshall.

Said motion was unanimously agreed to.

Mr. Thornton moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. R. E. Rose.

Said motion was unanimously agreed to.

Mr. Thornton moved that the rules be suspended and the privilege of the floor extended to Mr. Lewis Greene.

Said motion was unanimously agreed to.

Mr. Arnold moved that the rules be suspended and the privilege of the floor extended to Mrs. Garnett Thornton.

Said motion was unanimously agreed to.

Mr. Archie R. Moore moved that the rules be suspended and the privilege of the floor extended to Dr. O. V. Brown.

Said motion was unanimously agreed to.

Mr. Morgan moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. Joe Frankle.

Said motion was unanimously agreed to.

Mr. Morgan moved that the rules be suspended and the privilege of the floor extended to Mrs. Roy Arnold.

Said motion was unanimously agreed to.

Mr. Williamson moved that the rules be suspended and the privilege of the floor extended to Henry K. Nickolls.

Said motion was unanimously agreed to.

Mr. Williamson moved that the rules be suspended and the privilege of the floor extended to Dr. J. E. Johnson.

Said motion was unanimously agreed to.

Mr. Preston moved that the rules be suspended and the privilege of the floor extended to Mrs. Louise Hanson.

Said motion was unanimously agreed to.

Mrs. Linton moved that the rules be suspended and the privilege of the floor extended to Vertie Smith, Frances Ballard, Bess Smith, Sally Sydnor and Louilia Craig.

Said motion was unanimously agreed to.

Mr. Stumbo moved that the rules be suspended and the privilege of the floor extended to Mr. Henry Stumbo, Johnnie Hall and Namis Conley.

Said motion was unanimously agreed to.

Mr. Rayburn moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. James Dushler and Mrs. Albert McDowell.

Said motion was unanimously agreed to.

Mr. Rayburn moved that the rules be suspended and the privilege of the floor extended to Mrs. Durham Howard.

Said motion was unanimously agreed to.

Mr. E. H. Martin moved that the rules be suspended and the privilege of the floor extended to Mr. and Mrs. Robert A. Browner, Jr.

Said motion was unanimously agreed to.

Mr. Martin moved that the rules be suspended and the privilege of the floor extended to Barbra Blain Browner and Jennie Park Browner, and that they be made Honorary Pages for the day.

Said motion was unanimously agreed to.

Mr. Morgan moved that the House do now proceed to the Orders of the Day.

Said motion was agreed to.

Thereupon, the House took up for consideration from the Orders of the Day a bill of the following title, viz.:

H. B. No. 17. An Act appropriating money out of the General Expenditure Fund for the fiscal year ending June 30, 1949, for expenses of Sessions of the General Assembly.

Said bill is as follows, viz.:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

1. There is hereby appropriated out of the funds in the General Expenditure Fund not otherwise appropriated for the fiscal year ending June 30, 1949, the sum of $25,000 for expenses of Sessions of the General Assembly.

2. Whereas it is necessary that funds be immediately provided for this Extraordinary Session of the General Assembly, an emergency is declared to exist and this Act shall take effect from and after its passage and approval by the Governor.

Mr. Morgan offered the following amendment to said bill, viz.:

Amend printed copy of House Bill No. 17 on page 1, section 1, line 4, by adding at the end of Section 1 the following additional sentence:

"Out of this sum there shall be paid to the Statute Revision Commission, upon requisition of the Chief Clerk of the House of Representatives, the sum of $800 on account of miscellaneous legislative session expenses incurred by the Statute Revision Commission."

Said amendment was agreed to.

Ordered that said bill be engrossed and read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said bill be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said bill having been dispensed with, and same having been engrossed, said bill was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said bill in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Bernam Adams	D. W. Howard	E. F. Prichard
Jason Alford	M. G. Howard	Hobart Rayburn
Roy W. Arnold	Ira W. Hulette	Ottis Roberts
Bernhardt Bauer	Laban P. Jackson	Lilburn S. Rogers
Fred Beshear	Kerby Jennings	Dr. K. N. Salyer
Chas. J. Bronston	Paul S. Jonas	LeRoy Saylor
Mrs. Mary Burnett	Mrs. J. T. Linton	Paul E. Shannon
Chas. W. Burnley	Harry K. Lowman	G. W. Steinford
Earl W. Christian	W. E. McClure	John M. Stumbo
Perry M. Cross	E. H. Martin	G. C. Thornton
Owen Deering	C. D. Moberly	Wilford S. Travis
Adron Doran	Davis Moore	J. B. Veech
G. I. Drury	Fred H. Morgan	Morris Weintraub
Kermit Dwyer	E. C. Mullins	Rodney Whitlow
Henry C. Hale	H. M. Pewitt	G. F. Williamson
E. R. Hilton	J. H. Polsgrove	Charles W. Wirsch
Clyde S. Howard	L. W. Preston	Mr. Speaker

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Mr. Burnley offered the following amendment to the title of said bill, viz.:

Amend the title of House Bill No. 17 by striking the period at the end thereof and adding the following words:

Said amendment to the title of said bill was agreed to.

Resolved that the title thereof be as amended.

Mr. Morgan moved that the vote by which said bill was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

The House then took up for consideration from the Orders of the Day a resolution of the following title, viz.:

H. Res. No. 10. A Joint Resolution for the benefit of officers and employees of the Senate and House of Representatives; and declaring an emergency.

Said resolution is as follows, viz.:

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

Section 1. That there is hereby appropriated from the Legislative Session Fund for this Extraordinary Session of the General Assembly of the Commonwealth of Kentucky, begun on March 1, 1949, additional allowances to cover necessary expenses for the following employees and officers of the Senate and House of Representatives, viz.: Assistant Clerks, Enrolling Clerks, Sergeant-at-Arms, Doorkeepers, Cloakroom Keepers, Janitors and Pages, to that compensation provided in KRS 6.230, the sum of $4,650.00.

Section 2. That the Chief Clerk of the Senate shall requisition and the Commissioner of Finance shall draw a warrant for the sum of $2,232.00 on the State Treasurer of the Commonwealth of Kentucky in favor of the Chief Clerk of the Senate. Such Chief Clerk shall forthwith distribute such expense allowances on the basis of the number of days that such employees and officers served during this Extraordinary Session of the General Assembly in the year 1949, the rate per day to be computed by said Chief Clerk and the Committee on Committees of the Senate on a pro rata basis of the amounts authorized to be paid them by KRS 6.230.

Section 3. The Chief Clerk of the House of Representatives shall requisition and the Commissioner of Finance shall

draw a warrant for the sum of $2,418.00 on the State Treasurer of the Commonwealth of Kentucky in favor of the Chief Clerk of the House of Representatives. Such Chief Clerk shall forthwith distribute to the employees and officers of the House of Representatives such expense allowances on the basis of the number of days that such employees and officers served during the said Extraordinary Session of the General Assembly in the year 1949, the rate per day to be computed by the said Chief Clerk and the Speaker of the House of Representatives on a pro rata basis of the amounts authorized to be paid them by KRS 6.230.

All Acts or parts of Acts in conflict herewith to the extent of such conflict are hereby repealed.

Whereas, the General Assembly will within a short time adjourn at this Extraordinary Session, and the employees and officers will depart for various sections of the state, an emergency is hereby declared to exist, and this resolution shall be effective from and after its passage and approval by the Governor of the Commonwealth of Kentucky.

Ordered that said resolution be read at length the third time.

Mr. Morgan moved that the Constitutional provision as to the third reading at length of said resolution be dispensed with, and same be read for the third time by its title only.

Said motion was agreed to by a majority of the members elected.

Whereupon, the Constitutional provision as to the third reading at length of said resolution having been dispensed with, said resolution was read for the third time by its title only and passed.

The yeas and nays being taken on the passage of said resolution in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Barnam Adams	M. G. Howard	E. F. Prichard
Jason Alford	R. N. Hubbard	Hobart Rayburn
Roy W. Arnold	Ira W. Hulette	Ottis Roberts
Earl F. Ashcraft	Laban P. Jackson	Lilburn S. Rogers
Bernhardt Bauer	Kerby Jennings	Dr. K. N. Salyer
Fred Beshear	Paul S. Jonas	D. B. Saylor
Chas. J. Bronston	Mrs. J. T. Linton	Paul E. Shannon
Mrs. Mary Burnett	Harry K. Lowman	G. W. Steinford
Chas. W. Burnley	W. E. McClure	John M. Stumbo
Earl W. Christian	E. H. Martin	Albert Thomason
Perry M. Cross	C. D. Moberly	G. C. Thornton
B. G. Davidson	Archie R. Moore	J. B. Veech
Owen Deering	Davis Moore	Morris Weintraub
Adron Doran	Fred H. Morgan	Rodney Whitlow
Kermit Dwyer	E. C. Mullins	G. F. Williamson
Henry C. Hale	J. H. Polsgrove	Charles W. Wirsch
E. R. Hilton	L. W. Preston	Mr. Speaker
Clyde S. Howard		—52

Resolved that the title thereof be as aforesaid.

Mr. Morgan moved that the vote by which said resolution was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

The Speaker announced that he had named the following as members constituting the Committee as provided in a resolution which was adopted by the House on March 23, 1949, as follows, viz.:

Freeman L. Robinson
Ercel Kozee
Lilburn S. Rogers
Robert N. Hubbard

Mr. Mullins read a poem to the members of the House.

Mr. Steinford moved that said poem be spread at length upon the Journal.

Said motion was agreed to.

Said poem is as follows, viz.:

LEGISLATIVE UTOPIA
OR
THE LAWMAKERS' PARADISE

When the Legislative session is finished,
And the bills all passed and signed,
When political pressure has diminished,
And our labors are left behind:
We'll hasten home in jubilation,
To the places whence we came,
Far from turmoil and tribulation—,
Indifferent to oblivion or fame.

There to rest for a while—, we'll need it
After the gruelling grind,—
Tired hearts to beguile—God speed it—
With precious peace of mind:
Beyond the sound of gavel pounding,
And monotonous calling of the roll,
Out of the range of Shouts resounding
In confusion that tortures the soul.

Bills, resolutions, and Orders of the Day
We longer will trouble the mind,
As words spoke in Anger, here, give way
Relieved of disappointment at being over-ruled
Whenever we strive to speak,
And free from the fury of tempers uncooled
By fair or foul means toward the ends they seek.

Unfettered by restraint or fear of persecution,
Full freedom of thought and action,
To register Complaint without risking retribution,
And arrive at decisions to our own satisfaction:
Express an opinion after due consideration
Upon any subject we choose.

Ample time for discussion without limitation
By the "previous question" ruse.

In Utopia permission is always granted, Whenever you want the floor,
And there no right is ever supplanted, You are always extended more;
Utopian opponents are all—magnanimous, Interruptions seldom come,
Merits of the measure make approval unanimous, Unreasonable objection "mum"
To you no man offers any, but all seek your advise,
In Legislative Utopia, the Lawmaker's Paradise.

(E. C. Mullins, M. H. Lincoln, Dist. 80, March 28, 1949)

Mr. Morgan moved that the House do now adjourn to meet again at 2 o'clock p. m., on Tuesday, March 29, 1949.

Said motion was agreed to.

And then the House adjourned.

TUESDAY, MARCH 29, 1949.

The House convened and was called to order by the Honorable T. Herbert Tinsley, Speaker.

The House was opened with prayer by the Reverend O. L. Gilmore, pastor of the First Presbyterian Church, of Frankfort, Kentucky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams	Sidney Baer	Chas. J. Bronston
Jason Alford	Bernhardt Bauer	Mrs. Mary Burnett
Roy W. Arnold	C. E. Baumgardner	Chas. W. Burnley
Earl F. Ashcraft	Fred Beshear	Paul Carter

Earl W. Christian
Robert Collins
Everett T. Cooper
Perry M. Cross
Horace T. Cull
B. G. Davidson
Owen Deering
Adron Doran
G. I. Drury
Kermit Dwyer
Henry J. Giles
Henry C. Hale
Dennis Henderson
E. R. Hilton
Richard R. Houpt
Clyde S. Howard
D. W. Howard
M. G. Howard
R. N. Hubbard
Ira W. Hulette
Laban P. Jackson
Kerby Jennings
Paul S. Jonas
Ercel Kozee
Mrs. J. T. Linton
Harry K. Lowman
W. E. McClure
F. G. Marquette
C. D. Moberly
Archie R. Moore
Davis Moore
Walter Moorman
Fred H. Morgan
E. C. Mullins
Stanley Murphy
H. S. Overby
H. C. Patterson
H. M. Pewitt
J. H. Polsgrove
L. W. Preston
E. F. Prichard
Hobart Rayburn
Ottis Roberts
F. L. Robinson
Lilburn S. Rogers
Amos Runyan
Glenn Rushing
Mrs. S. Rutherford
Dr. K. N. Salyer
D. B. Saylor
LeRoy Saylor
James J. Shannon
Paul E. Shannon
James S. Shaw
Jesse H. Shelton
G. W. Steinford
John M. Stumbo
Albert Thomason
G. C. Thornton
W. R. Tipton
Wilford S. Travis
J. B. Veech
Lawrence Watts
Morris Weintraub
Rodney Whitlow
G. F. Williamson
Charles W. Wirsch
Mr. Speaker

SENATE MESSAGE

A message was received from the Senate announcing that they had adopted resolutions which originated in that body of the following titles, viz.:

S. Res. No. 15. A Concurrent Resolution authorizing the Legislative Research Commission to make an investigation, study, survey and report designed to furnish full information as to the financial requirements for an adequate state health and welfare program, particularly in the field of institutional care.

Said resolution is as follows, viz.:

Whereas, information presently available through the administrative agencies of the State government with respect to the administration and operation of State hospitals and

correctional institutions is not adequate to enable the General Assembly to determine accurately the needs and requirements for a suitable State health and welfare program; and

Whereas, it appears that the ability of the hospitals and institutions to be partially self-sustaining through production of agricultural products and through institutional industries is an important factor in determining what direct appropriations are necessary for the satisfactory operation of the hospitals and institutions; and

Whereas, it is essential that the General Assembly be fully informed in order that it may formulate a continuing program for the improvement of State health and welfare services;

Now Therefore,

Be it resolved by the Senate of the Commonwealth of Kentucky, the House of Representatives concurring therein:

That the Legislative Research Commission be and it hereby is authorized and directed to make an investigation, study and survey of the health and welfare services of the State, particularly in the field of institutional care.

That the investigation, study and survey shall be addressed to:

(1) A determination of the budgetary needs of the State hospitals and institutions for the 1950-1951 and 1951-1952 fiscal years.

(2) A consideration of means and methods by which institutional industries may be employed in the vocational training and rehabilitation of inmates and the production of articles needed by the hospitals and institutions.

(3) A consideration of the extent to which agricultural production by institutional farms can be employed to produce food for the hospitals and institutions on an economically advantageous basis, including consideration of whether agricultural production by existing institutional farms can be increased and whether it would be efficient and economical to increase the acreage of such farms.

(4) A consideration of remedies for overcrowded conditions in the State hospitals and institutions, particularly the Kentucky Training Home.

(5) A determination of the extent to which economies in the administration of the health and welfare program may be desirable or necessary.

(6) A consideration of means and methods for improvement of the education and physical therapy programs at the State hospitals and institutions.

(7) A determination of the extent to which Federal aid under the Hill-Burton Act and other Federal Acts may be employed in a long-range program for improvement of the State hospitals and institutions.

That the Legislative Research Commission shall report the results of its investigation, study and research to the 1950 General Assembly in such form as will enable the General Assembly to determine what appropriations of State funds will be required, and what other legislative action should be taken to place in operation an adequate State health program.

That the investigation, study, survey and report provided for in this Resolution shall be undertaken and completed by the Legislative Research Commission only if and to the extent that means and facilities so to do are available after according due priority to the studies and investigations which the Legislative Research Commission was directed to make by resolutions of the General Assembly at its 1948 regular session.

S. Res. No. 17. Concurrent Resolution of the Legislature of the State of Kentucky, memorializing the Congress of the United States to make provision for payment of the exact equivalent of taxes to the State of Kentucky, its counties and other political subdivisions thereof whenever the tax base of such taxing unit is depleted by withdrawals of lands for the use of Federal agencies.

Said resolution is as follows, viz.:

Whereas, the Federal Government and agencies thereof from time to time have withdrawn from the State and its political subdivisions areas such as Cumberland National Forest project, the Wolf Creek Reservoir project, the Kentucky Woodland National Wildlife Refuge project, the Tennessee Valley Authority projects, the Mammoth Cave National Park project, the Dale Hollow project, the Kentucky Forestland Utilization projects, the Blue Grass Ordnance Depot, Camp Breckinridge, Camp Campbell, Fort Knox, Campbell Air Force Base, Lexington Signal Corps Depot, Goodman Air Force Base, Ohio River Ordnance Works, the Dewey Reservoir project, and many other lesser withdrawals which now total 1,000,000 acres; and

Whereas it will likely in the development of other projects in Kentucky in the future be necessary for the Federal Government to acquire extensive areas for Federal purposes and for administrative facilities; and

Whereas the State of Kentucky, its counties and municipalities have already lost and will continue to lose vast sums of tax revenues by reason of these withdrawals:

Now, therefore, be it

Resolved that the Senate and House of Representatives of the State of Kentucky, in special session, do hereby memorialize the Congress of the United States to take steps to provide for the payment of the exact equivalent of taxes which would otherwise be levied on lands in the State and its political subdivisions were such lands not acquired by the Federal Government, and its agencies, with the exception of Federal Buildings such as Post Offices, Courthouses and Hospitals; and be it further

Resolved That a copy of this concurrent resolution be forwarded to His Excellency, the President of the United States—Harry S. Truman; the Vice President of the United States and President of the Senate—Alben W. Barkley; the Speaker of the House—Hon. Sam Rayburn, to each of our Kentucky Senators, and to each member of Congress serving

in the United States Congress serving in the United States Congress from Kentucky.

Ordered that said resolutions be laid on the Clerk's desk.

The message which was received from the Senate also announced that they had passed bills and a resolution which originated in this body as follows, viz.:

H. B. No. 8. An Act appropriating additional funds to the Division of Hospitals and Mental Hygiene of the Department of Welfare for the care of patients at and maintenance of the State mental institutions.

H. B. No. 9. An Act relating to the obligations of rural electric cooperative corporations, with particular reference to the period of maturity thereof.

H. B. No. 10. An Act relating to engineering and construction services for the State and its agencies; abolishing the former Division of Engineering and Construction of the Department of Welfare, which was transferred to the Kentucky Building Commission by Chapter 237 of the Acts of 1948, and transferring all of its personnel, property, equipment, facilities and appropriations to a new Division of Engineering created under the State Property and Buildings Commission.

H. B. No. 11. An Act creating a Kentucky Property and Buildings Commission and defining its powers, duties and functions; repealing Chapter 237 of the Acts of the 1948 (KRS 56.340 to 56.430), and repealing all laws in conflict with this Act.

With amendments thereto as proposed and adopted by the Senate.

Said amendments to said bill as proposed and adopted by the Senate are as follows, viz.:

Amendment to House Bill No. 11, in the Senate, page 2,

Section 3, lines 5 through 10, by striking all of lines 5 through 10 of Section 3 and inserting in lieu thereof the following:

"(2) To expend the capital outlay appropriation, referred to in Section 5 of this Act, for the purpose of acquiring real estate and for building projects for any state agency, and for matching federal funds available under public law No. 725 (79th Congress) Chapter 958, Second Session or any other federal law now existing or hereafter enacted, for the purchase, construction, improvement or repairing of property to be used for public purposes, whether owned by the Commonwealth, or any agency thereof or by any political subdivision or municipality, or by nonprofit corporations or associations; and where so expended for matching federal funds the provisions of subsection (5) of this Section and the provisions of Section 10 of this Act shall not be applicable."

And with an amendment to the title of said bill as proposed and adopted by the Senate, viz.:

Amend the title to House Bill No. 11 in the Senate by striking all of the present title and inserting in lieu thereof the following:

"An Act relating to property and buildings in Kentucky; creating a State Property and Buildings Commission and defining its powers, duties, and functions; making provisions concerning appropriations; ratifying action of the former Kentucky Building Commission; repealing Chapter 237 of the Acts of 1948 and repealing all laws in conflict."

H. Res. No. 4. A Resolution appropriating the sum of Seven Hundred and Fifty Dollars ($750.00) for a contingent fund for the Clerk of the Senate, and appropriating the sum of Seven Hundred Fifty Dollars ($750.00) for a contingent fund for the Clerk of the House.

Ordered that said bills and said resolution, with the exception of that which was amended by the Senate, be delivered to the Enrolling Clerk of this House.

Ordered that said bill with amendments thereto as proposed and adopted by the Senate be laid on the Clerk's desk.

Dr. Salyer moved that the reading of the Journal of the proceedings of Monday, March 28, 1949, be dispensed with, and the same be approved.

Said motion was agreed to.

Mr. Doran arose to a point of personal privilege and stated, viz.:

Mr. Speaker, Ladies and Gentlemen of the House:

Now that the battle has been fought, and the victory has been won; the prodigal boys have returned and the wandering sheep have been found; confessions have been made and restorations perfected, I hope the House is in position to indulge me for a few words at this time. It seems to me that every one who so desires has had ample opportunity to file charges and counter charges, indictments and sentences; justifications and acquittals. I hope you are in the frame of mind to hear me therefore, without prejudice. It has been my great honor to serve the County of Graves as a member of this Honorable Body during the Regular and Special Sessions of 1944, and 1946, and this Special Session of 1949. I have seen some big doings go on within the confines of this assembly hall, but never before have I seen so much ado aboue nothing as has been made about the doings of last Friday. Let me give you two examples to illustrate my observations. At the 1946 Regular Session of the Legislature, the then Governor had introduced a bill calling for the repeal of a Tax Measure. This bill was referred by the Speaker to the Committee on Revenue and Taxation. The majority of the members of the House had no desire to pass the legislation but did want to discuss the matter and take action on it. A plan was conceived by which the measure could be brought to the floor of the House yet be in such condition that the majority could control action. The committee reported the

bill to the House without expression. A motion was made to recommit the bill with instructions. The Gentleman from Calloway was yielded the floor to speak against the measure. A privileged motion was then made that the motion to recommit be tabled. The motion carried which forbade further consideration of the measure during that session. Not one time did anyone connected with and in agreement with this strategy cry against the tactics as being "steam-roller." The other incident is connected with the decision as to how the Moss Bill should be handled when it came before the 1946 Regular Session of the House. When this measure came before the House the duly elected Speaker left the Chair, surrendered it to the Gentleman from Newport, and went on the floor of the House to direct the handling of this bill. Not one time did anyone, regardless of the side on which he happened to be, raise the point or stand in amazement that the Speaker was on the floor and the gentleman from Newport was in the Chair. No one said these tactics were unfair or the strategy questionable, at least not the Speaker pro tem. I have been reminded anew of the true conclusion which I announced at another time on the floor of this House, "that it makes a difference whose sister she is."

Certainly there is no foundation for the cloud of suspicion and doubt which has been cast upon my service as Speaker pro tem at this Session. The Rules of this House provide for the Speaker to make such appointment. He asked me to serve in that capacity which I have gladly done.

Now concerning what has been referred to as "steam-roller tactics" and "arbitrary ruling of the Chair"—during my tenure in this House I do not recall that the membership has had more time or ample opportunity to find out the detailed information contained in any measure than it has had to familiarize itself with the assessment and equalization bills. We came into session on March 1st and cast the vote on March 25th. During this interim public hearings were held to which everyone who desired to be heard for or against the bills was invited. I called the Tax Commissioner of my County and asked him if he wished to appear and asked that he attend the hearings along with all of the duly elected offi-

cials of the County. Not one of them showed up. I am sure many of you did likewise. I attended all the hearings and not one witness did I hear in opposition to the measures. Opposition was voiced by some members of the House to certain provisions of the bills which objections the Rules Committee endeavored to satisfy by thirteen amendments which were offered and adopted. For twenty-six days these bills were before the House with a most excellent Digest prepared by the Statute Revision Commission. The entire personnel of the Department of Revenue, the Department of Education and the Legislative Research Commission was available for individual conferences or group discussions of the provisions of the mesures. The Governor met with a majority of the Democratic members of the House in an informal discussion of the matters in the same manner in which he met and discussed the issues with members of the Rules Committee. I have no knowledge of the riot act being read to anyone, pressure being exerted, or a job being promised to any person. If this be steam-roller tactics then I confess to you that I am too naive to recognize a steam-roller when I see one. The ruling of the Chair was not an arbitrary one of a "high handed and tyranical method used to limit debate," the newspapers to the contrary notwithstanding. You cannot, by any stretch of the imagination, define an interpretation of the rules by the Chair from which an appeal was made as being arbitrary. As you well remember, the House voted to suspend the Rules of the Orders of Business and to proceed immediately to the Orders of the Day. The House then voted that it wanted to take up House Bills Numbers 2, 3, 4 and 5 and place them upon their passage on one roll call. The amendments were offered and the Previous Question on each amendment was ordered by the House. The Chair reminded the membership of the House that under the Rules the opposition have five minutes in which to oppose any amendment after the Previous Question had been ordered. There was no opposition registered against the Committee amendments. After the amendments were adopted the motion was made to order the Previous Question on all four bills. The motion was put and carried. Since the House had taken such

action as above outlined the Chair ruled that under the amended Rules of the House the opposition had thirty minutes on the Main Question, which was the provisons contained in all four bills, and the proponents had thirty minutes in which to close the debate. The Chair further reminded the House that it was then in order to file an appeal if two members so desired. The appeal was filed, the question, "Shall the ruling of the Chair be sustained," was put and the House voted in the affirmative.

I believe in view of the course which the House mapped out to appeal the ruling of the Chair was correct and expressed the will of the majority of the members as represented by the vote. I deny, therefore, that the ruling was arbitrary. With malice toward none, but with charity toward all, I hereby register my resentment to any cloud of suspicion cast upon my service as Speaker pro tem and to any effort to saddle upon the membership the indictment of "steam-roller tactics" and "arbitrary rulings."

Mr. Morgan moved that the House do now take up from the Clerk's desk a bill which was reported to this House from the Senate on today.

Said motion was agreed to.

Thereupon, the House took up for consideration a bill of the following title, viz.:

H. B. No. 11. An Act creating a Kentucky Property and Buildings Commission and defining its powers, duties and functions; repealing Chapter 237 of the Acts of 1948 (KRS 56.340 to 56.430), and repealing all laws in conflict with this Act.

With amendments thereto as proposed and adopted by the Senate.

(For bill see H. J. of March 17, 1949, ante.)

(For amendments as proposed and adopted by the Senate see H. J. of today ante.)

Mr. Morgan moved the Previous Question on Amendment No. 1 to said bill.

Whereupon, the Speaker announced, "Shall the Main Question on amendment to said bill be now put?"

Which was decided in the affirmative.

Said amendment to said bill was concurred in.

Mr. Morgan moved the Previous Question.

Whereupon, the Speaker announced, "Shall the Main Question be now put?"

Which was decided in the affirmative.

Mr. Preston sent to the Clerk's desk an amendment to said bill as follows, viz.:

Amend printed copy of House Bill No. 11 on page 3, section 3, line 20, by adding at the end of line 20 the following additional sentence:

"No real estate may be sold, either by the Commission or by any State agency with the approval of the Commission, except at public sale to the highest and best bidder, after adequate public advertisement for bids has been made. Such sale may be held at public auction or by sealed bids opened at a public hearing."

The Speaker ruled said amendment not in order as the Previous Question had been ordered on said bill.

Said bill was rejected for lack of a Constitutional majority.

The yeas and nays being taken thereon in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Sidney Baer	Clyde S. Howard	Amos Runyan
Bernhardt Bauer	R. N. Hubbard	Glenn Rushing
C. E. Baumgardner	Ira W. Hulette	Mrs. S. Rutherford
Fred Beshear	Paul S. Jonas	James J. Shannon
Chas. J. Bronston	Mrs. J. T. Linton	Paul E. Shannon
Mrs. Mary Burnett	W. E. McClure	Jesse H. Shelton
Chas. W. Burnley	F. G. Marquette	John M. Stumbo
Earl W. Christian	E. H. Martin	G. C. Thornton
Robert Collins	Davis Moore	W. R. Tipton
Perry M. Cross	Walter Moorman	Wilford S. Travis
Owen Deering	Stanley Murphy	J. B. Veech
Adron Doran	H. S. Overby	Lawrence Watts
G. I. Drury	H. C. Patterson	Rodney Whitlow
Henry C. Hale	J. H. Polsgrove	G. F. Williamson
E. R. Hilton	E. F. Prichard	Mr. Speaker
Richard R. Houpt	Lilburn S. Rogers	—47

Those who voted in the negative were—

Jason Alford	M. G. Howard	L. W. Preston
Roy W. Arnold	Laban P. Jackson	Ottis Roberts
Earl F. Ashcraft	Kerby Jennings	D. B. Saylor
Everett T. Cooper	Harry K. Lowman	LeRoy Saylor
B. G. Davidson	Archie R. Moore	G. W. Steinford
Henry J. Giles	Fred H. Morgan	Morris Weintraub
D. W. Howard	E. C. Mullins	Charles W. Wirsch
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Mr. Morgan moved that the vote by which said bill was rejected be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to

SENATE MESSAGE

A message was received from the Senate announcing that they had passed bills and resolutions which originated in this body as follows, viz.:

H. B. No. 2. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and making an appropriation for the purpose.

H. B. No. 3. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and to the office of county tax commissioner and making an appropriation for the purpose.

H. B. No. 4. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts.

H. B. No. 5. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and providing among other things for emergency assessments and reappraisals of property for taxation and making an appropriation for the purpose.

H. B. No. 6. An Act relating to the distribution of the common school equalization fund.

H. B. No. 7. An Act relating to the subject of revenue and finance of school districts covering in detail hases of the levy of school taxes, school budgets and the furnishing of tax assessment information, but also embracing other phases of the subject.

H. Res. No. 5. A Joint Resolution providing for the payment of the per diem of the late Representative Isaac M. Blevins.

H. Res. No. 7. A Joint Resolution providing for payment of ministers of the Churches of Frankfort, Kentucky, for performing the duties of Chaplain for the General Assembly during the present Extraordinary Session.

Ordered that said bills and said resolutions be delivered to the Enrolling Clerk of this House.

Mr. Winetraub moved that the House do now adjourn sine die.

Without objection, said motion was withdrawn.

Mr. Roberts offered the following resolution, viz.:

H. Res. A. A Resolution authorizing and directing the Legislative Research Commission to include, in the investigation, study and survey of the administration of school affairs provided for under Chapter 290 of the Acts of 1948, a study, investigation and survey designed to furnish the necessary factual information upon which the General Assembly may determine the feasibility and practicability of levying a state ad valorem tax for common school purposes in lieu of or in addition to local ad valorem taxes for school purposes, and the results and effect of such a tax program.

Whereas, there has been introduced in the present Extraordinary Session of the General Assembly a bill, designated House Bill No. 18, providing for the levying by the State of an annual ad valorem tax for common school purposes, the proceeds of which to be distributed among the school districts of the State on a census pupil basis; and

Whereas, it appears that such a plan of school taxation has merit and embodies many desirable faetures, and the General Assembly wishes to be fully informed as to the prospective results and effect of such a tax plan, and the necessary tax rate to make the plan effective;

Now Therefore,

Be it resolved by the House of Representatives of the Commonwealth of Kentucky:

That the Legislative Research Commission is authorized and directed to include, in the study, investigation and survey of the administration of school affairs provided for by Chapter 290 of the Acts of 1948, a study, investigation and survey of the prospective results and effect of a program of taxation for common school purposes of the character set forth in House Bill No. 18 of the present Extraordinary Session, and of the rate of ad valorem tax that would be required to make such a plan effective.

Ordered that said resolution be referred to the Committee on Rules.

Mr. Morgan moved that the House do now adjourn to meet again at 2 o'clock, p. m., Wednesday, March 30, 1949.

Said motion was agreed to.

And then the House adjourned.

WEDNESDAY, MARCH 30, 1949.

The House convened and was called to order by the Honorable T. Herbert Tinsley, Speaker.

The House was opened with prayer by the Reverend Will Campbell, pastor of the Methodist Church, of Frankfort, Ky.

The roll of the House was called and the following members answered to their names, viz.:

Bernam Adams	B. G. Davidson	Laban P. Phelps
Jason Alford	Owen Deering	Kerby Jennings
Roy W. Arnold	Adron Doran	Paul S. Jonas
Earl F. Ashcraft	G. I. Drury	Ercel Kozee
Sidney Baer	Kermit Dwyer	Mrs. J. T. Linton
Bernhard Bauer	Henry J. Giles	Harry K. Lowman
C. E. Baumgardner	Otto W. Goff	W. E. McClure
Fred Beshear	Henry C. Hale	Ed Marcum
Chas. J. Bronston	James P. Hanratty	F. G. Marquette
Mrs. Mary Burnett	Dennis Henderson	E. H. Martin
Chas. W. Burnley	Carson Hibbitts	C. D. Moberly
A. H. Calvert	E. R. Hilton	Archie R. Moore
Paul Carter	C. J. Holsclaw	Davis Moore
Earl W. Christian	Richard R. Houpt	Fred H. Morgan
W. K. Coleman	Clyde S. Howard	E. C. Mullins
Robert Collins	D. W. Howard	Stanley Murphy
Everett T. Cooper	M. G. Howard	Joe E. Nunn
Perry M. Cross	R. N. Hubbard	H. S. Overby
Horace T. Cull	Ira W. Hulette	H. C. Patterson

J. H. Polsgrove
L. W. Preston
E. F. Prichard
Hobart Rayburn
Ottis Roberts
F. L. Robinson
Lilburn S. Rogers
Amos Runyan
Glenn Rushing
Mrs. S. Rutherford
Dr. K. N. Salyer
D. B. Saylor
LeRoy Saylor
James J. Shannon
Paul E. Shannon
James S. Shaw
Jesse H. Shelton
Harry Smith
John M. Spaulding
G. W. Steinford
John M. Stumbo
Albert Thomason
G. C. Thornton
W. R. Tipton
Wilford S. Travis
J. B. Veech
Lawrence Watts
Morris Weintraub
Rodney Whitlow
G. F. Williamson
Charles W. Wirsch
Mr. Speaker

Dr. Salyer moved that the reading of the Journal of the proceedings of Tuesday, March 29, 1949, be dispensed with, and the same be approved.

Said motion was agreed to.

Mr. Williamson moved that David Briggs Shreve, Mary Ann Thornbury, Cecil Brice Thornbury, John Preston Bricker and Dorothy Lynn Bricker be made Honorary Pages of this House.

Said motion was unanimously agreed to.

Mr. Coleman moved that Thomas L. Morphis be made an Honorary Page of this House.

Said motion was unanimously agreed to.

Mr. Rogers moved that Jacqueline Sue Perry and William Henry Perry be made Honorary Pages of this House.

Said motion was unanimously agreed to.

Mr. Coleman moved that Barbara Jean Bickert be made an Honorary Page of this House.

Said motion was unanimously agreed to.

Mr. Williamson moved that William A. Warthen, III, and Mary Elizabeth Warthen be made Honorary Pages of this House.

Said motion was unanimously agreed to.

A message was received from the Senate announcing that they had passed a bill and resolution which originated in this body of the following titles, viz.:

H. B. No. 17. An Act appropriating money out of the General Expenditure Fund for the fiscal year ending June 30, 1949, for expenses of Sessions of the General Assembly.

H. Res. No. 10. A Joint Resolution for the benefit of officers and employees of the Senate and House of Representatives.

Ordered that said bill and said resolution be delivered to the Enrolling Clerk of this House.

Mr. Morgan moved that the rules be suspended and the vote on March 29, 1949, by which the clincher motion was applied to a bill of the following title, viz.:

H. B. No. 11. An Act creating a Kentucky Property and Buildings Commission and defining its powers, duties and functions; repealing Chapter 237 of the Acts of 1948 (KRS 56.340 to 56.430), and repealing all laws in conflict with this Act.

Be reconsidered.

The yeas and nays being required thereon by Mr. Preston and Mr. Davidson were as follows, viz.:

Those who voted in the affirmative were—

Sidney Baer	Fred Beshear	Chas. W. Burnley
Bernhardt Bauer	Chas. J. Bronston	A. H. Calvert
C. E. Baumgardner	Mrs. Mary Burnett	Paul Carter

Earl W. Christian	Ira W. Hulette	Amos Runyan
W. K. Coleman	Paul S. Jonas	Glenn Rushing
Robert Collins	Mrs. J. T. Linton	Mrs. S. Rutherford
Perry M. Cross	Harry K. Lowman	James J. Shannon
Owen Deering	W. E. McClure	Paul E. Shannon
Adron Doran	Ed Marcum	James S. Shaw
G. I. Drury	F. G. Marquette	Jesse H. Shelton
Kermit Dwyer	E. H. Martin	John M. Spaulding
Otto W. Goff	C. D. Moberly	John M. Stumbo
Henry C. Hale	Davis Moore	Albert Thomason
James P. Hanratty	Fred H. Morgan	G. C. Thornton
Dennis Henderson	Stanley Murphy	W. R. Tipton
Carson Hibbitts	Joe E. Nunn	Wilford S. Travis
E. R. Hilton	H. S. Overby	J. B. Veech
C. J. Holsclaw	J. H. Polsgrove	Lawrence Watts
Richard R. Houpt	E. F. Prichard	Rodney Whitlow
Clyde S. Howard	Hobart Rayburn	G. F. Williamson
R. N. Hubbard	Lilburn S. Rogers	Mr. Speaker

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Those who voted in the negative were—

Bernam Adams	M. G. Howard	D. B. Saylor
Jason Alford	Kerby Jennings	Harry Smith
Roy W. Arnold	E. C. Mullins	G. W. Steinford
Horace T. Cull	L. W. Preston	Morris Weintraub
B. G. Davidson	Ottis Roberts	Charles W. Wirsch
D. W. Howard		

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Thereupon said motion was agreed to, and

Thereafter such reconsideration,

Mr. Morgan moved that the vote by which said bill was rejected be reconsidered.

Said motion was agreed to.

Thereafter such reconsideration,

(For bill see H. J. of March 17, 1949, ante.)

(For amendment as proposed and adopted by the Senate and concurred in by the House see H. J. of March 29, 1949, ante.)

(For amendment to title as proposed and adopted by the Senate see H. J. of March 29, 1949, ante.)

Said bill, having been engrossed, was then passed as amended.

The yeas and nays being taken thereon in accordance with the provisions of the Constitution were as follows, viz.:

Those who voted in the affirmative were—

Sidney Baer	C. J. Holsclaw	E. F. Prichard
Bernhardt Bauer	Richard R. Houpt	Hobart Rayburn
C. E. Baumgardner	Clyde S. Howard	F. L. Robinson
Fred Beshear	R. N. Hubbard	Lilburn S. Rogers
Chas. J. Bronston	Ira W. Hulette	Amos Runyan
Mrs. Mary Burnett	Paul S. Jonas	Glenn Rushing
Chas. W. Burnley	Ercel Kozee	Mrs. S. Rutherford
A. H. Calvert	Mrs. J. T. Linton	James J. Shannon
Paul Carter	Harry K. Lowman	Paul E. Shannon
Earl W. Christian	W. E. McClure	James S. Shaw
W. K. Coleman	Ed Marcum	Jesse H. Shelton
Robert Collins	F. G. Marquette	John M. Spaulding
Perry M. Cross	E. H. Martin	John M. Stumbo
Owen Deering	C. D. Moberly	Albert Thomason
Adron Doran	Archie R. Moore	G. C. Thornton
G. I. Drury	Davis Moore	W. R. Tipton
Kermit Dwyer	Fred H. Morgan	Wilford S. Travis
Otto W. Goff	Stanley Murphy	J. B. Veech
Henry C. Hale	Joe E. Nunn	Lawrence Watts
J. P. Hanratty	H. S. Overby	Rodney Whitlow
Dennis Henderson	H. C. Patterson	G. F. Williamson
Carson Hibbitts	J. H. Polsgrove	Mr. Speaker
E. R. Hilton		

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Those who voted in the negative were—

Jason Alford	Horace T. Cull	M. G. Howard
Roy W. Arnold	B. G. Davidson	Laban P. Jackson
Earl F. Ashcraft	D. W. Howard	Kerby Jennings

E. C. Mullins	D. B. Saylor	G. W. Steinford
L. W. Preston	LeRoy Saylor	Morris Weintraub
Ottis Roberts	Harry Smith	Charles W. Wirsch

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Mr. Morgan moved that the House do now concur in the amendment to the title of said bill as proposed and adopted by the Senate.

Said motion was agreed to.

Thereupon, said amendment to the title of said bill was agreed to.

Resolved that the title thereof be as amended.

Mr. Morgan moved that the vote by which said bill was passed be reconsidered and that said motion be laid on the table.

Said last named motion was agreed to.

Ordered that said bill be delivered to the Enrolling Clerk of this House.

Dr. Salyer of the Committee on Enrollment to which the same had been referred, reported that they had examined and found to be correctly enrolled, bills and resolutions entitled, viz.:

H. B. No. 2. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and making an appropriation for the purpose.

H. B. No. 3. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and to the office of county tax commissioner and making an appropriation for the purpose.

H. B. No. 4. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts.

H. B. No. 5. An Act relating to the ad valorem tax system of the state, counties, cities and other taxing districts and providing among other things for emergency assessments and reappraisals of property for taxation and making an appropriation for the purpose.

H. B. No. 6. An Act relating to the distribution of the common school equalization fund.

H. B. No. 7. An Act relating to the subject of revenue and finance of school districts covering in detail phases of the levy of school taxes, school budgets and the furnishing of tax assessment information, but also embracing other phases of the subject.

H. B. No. 8. An Act appropriating additional funds to the Division of Hospitals and Mental Hygiene of the Department of Welfare for the care of patients at and maintenance of the State mental institutions.

H. B. No. 9. An Act relating to the obligations of rural electric cooperative corporations, with particular reference to the period of maturity thereof.

H. B. No. 10. An Act relating to engineering and construction services for the State and its agencies; abolishing the former Division of Engineering and Construction of the Department of Welfare, which was transferred to the Kentucky Building Commission by Chapter 237 of the Acts of 1948, and transferring all of its personnel, property, equipment, facilities and appropriations to a new Division of Engineering created under the State Property and Building Commission.

H. B. No. 11. An Act creating a Kentucky Property and Buildings Commission and defining its powers, duties and functions; repealing Chapter 237 of the Acts of 1948 (KRS 56.340 to 56.430), and repealing all laws in conflict with this Act.

H. B. No. 17. An Act appropriating money out of the General Expenditure Fund for the fiscal year ending June 30, 1949, for expenses of Sessions of the General Assembly.

H. Res. No. 4. A Resolution appropriating the sum of $750.00 for a contingent fund for the Clerk of the Senate, and appropriating the sum of $750.00 for a contingent fund for the Clerk of the House.

H. Res. No. 5. A Joint Resolution providing for the payment of the per diem of the late Representative Isaac M. Blevins.

H. Res. No. 7. A Joint Resolution providing for payment of ministers of the Churches of Frankfort, Kentucky, for performing the duties of Chaplain for the General Assembly during the present Extraordinary Session.

H. Res. No. 10. A Joint Resolution for the benefit of officers and employees of the Senate and House of Representatives; and declaring an emergency.

Thereupon all other business was suspended and said bills and said resolutions were read at length and compared in open session and found to be correctly enrolled, and thereupon, the Speaker, in open session and in the presence of the House, affixed his signature thereto.

Ordered that the Enrolling Clerk of this House deliver said bills and said resolutions to the Senate.

After a time the Enrolling Clerk aforesaid delivered the original and enrolled copies of said bills and said resolutions duly signed by the President of the Senate into the possession of the Chief Clerk of this House.

Ordered that the Chief Clerk deliver said bills and said resolutions to the Governor.

After a time the Chief Clerk reported that he had discharged that duty.

Mr. Morgan moved that the House do now recess for thirty minutes.

Said motion was agreed to.

And then the House recessed.

Thirty minutes having expired, the Speaker resumed the Chair and called the House to order.

Mr. Hulette offered the following resolution, viz.:

H. Res. A. A Resolution honoring the memory of certain esteemed and revered citizens of Frankfort, Kentucky.

Whereas, within the past few days nine honored and public-serving citizens of the City of Frankfort have departed this life and gone to their eternal reward; and

Whereas, these citizens were of the character that has given our Commonwealth honor and distinction throughout the world, and their loss is a loss deeply felt by all of the people of the Commonwealth;

Now, Therefore

Be it resolved by the House of Representatives of the Commonwealth of Kentucky:

That when the House of Representatives does adjourn it shall adjourn in honor and memory of

R. M. McDonald	W. B. Milton
Ezra Sheets	Ike Kennedy
Thomas Holt Knight	Edgar Wells
Miss Brown B. Pence	Mrs. W. W. Chambers

Mrs. Rice Moore

esteemed and revered citizens of Frankfort, Kentucky.

That the Chief Clerk of the House of Representatives is directed to forward a copy of this Resolution to the next of kin of each of the persons above named.

Said resolution was adopted.

Mr. Morgan moved that the House do now take up from the Clerk's desk a resolution which was reported to this House from the Senate on March 17, 1949.

Said motion was agreed to.

Thereupon the House took up for consideration a resolution entitled, viz.:

S. Res. No. 9. A Joint Resolution memorializing the Congress of the United States to extend the expiration date of the Service Men's Readjustment Act of 1944 insofar as it applies to unemployment readjustment allowances.

Said resolution is as follows, viz.:

Whereas, Title V of the Service Men's Readjustment Act of 1944, making provision for unemployment readjustment allowances for war veterans, will expire on July 1, 1949; and

Whereas, by virtue of the fact that war veterans have little or no senority credit in employment, they are the first to be laid off and the last to be re-employed; and

Whereas, during the time the readjustment allowances have been available, there has been a period of high productivity and full employment such as to remove any material need for the readjustment allowances, but it appears that the economy of our Nation is now entering into a period of regression, lower productivity and substantial unemployment;

Now, Therefore

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

1. That the Congress of the United States be and it hereby is urged and solicited to enact such legislation as may

be necessary to extend to July 1, 1950, the expiration date of Title V of the Service Men's Readjustment Act of 1944.

2. The Clerk of the Senate of the Kentucky General Assembly is hereby directed to forward this Resolution forthwith to the Clerks of the respective Houses of the Congress of the United States and to each Senator and Representative in Congress from Kentucky.

Said resolution was then concurred in.

Mr. Morgan moved that the House do now take up from the Clerk's desk a resolution which was reported to this House from the Senate on March 29, 1949.

Said motion was agreed to.

Thereupon the House took up for consideration a resolution entitled, viz.:

S. Res. No. 15. A Concurrent Resolution authorizing the Legislative Research Commission to make an investigation, study, survey and report designed to furnish full information as to the financial requirements for an adequate state health and welfare program, particularly in the field of institutional care.

Said resolution is as follows, viz.:

Whereas, information presently available through the administrative agencies of the State government with respect to the administration and operation of State hospitals and correctional institutions is not adequate to enable the General Assembly to determine accurately the needs and requirements for a suitable State health and welfare program; and

Whereas, it appears that the ability of the hospitals and institutions to be partially self-sustaining through production of agricultural products and through institutional industries

is an important factor in determining what direct appropriations are necessary for the satisfactory operation of the hospitals and institutions; and

Whereas, it is essential that the General Assembly be fully informed in order that it may formulate a continuing program for the improvement of State health and welfare services;

Now Therefore,

Be it resolved by the Senate of the Commonwealth of Kentucky, the House of Representatives concurring therein:

That the Legislative Research Commission be and it hereby is authorized and directed to make an investigation, study and survey of the health and welfare services of the State, particularly in the field of institutional care.

That the investigation, study and survey shall be addressed to:

(1) A determination of the budgetary needs of the State hospitals and institutions for the 1950-1951 and 1951-1952 fiscal years.

(2) A consideration of means and methods by which institutional industries may be employed in the vocational training and rehabilitation of inmates and the production of of articles needed by the hospitals and institutions.

(3) A consideration of the extent to which agricultural production by institutional farms can be employed to produce food for the hospitals and institutions on an economically advantageous basis, including consideration of whether agricultural production by existing institutional farms can be increased and whether it would be efficient and economical to increase the acreage of such farms.

(4) A consideration of remedies for overcrowded conditions in the State hospitals and institutions, particularly the Kentucky Training Home.

(5) A determination of the extent to which economies in the administration of the health and welfare program may be desirable or necessary.

(6) A consideration of means and methods for improvement of the education and physical therapy programs at the State hospitals and institutions.

(7) A determination of the extent to which Federal aid under the Hill-Burton Act and other Federal Acts may be employed in a long-range program for improvement of the State hospitals and institutions.

That the Legislative Research Commission shall report the results of its investigation, study and research to the 1950 General Assembly in such form as will enable the General Assembly to determine what appropriations of State funds will be required, and what other legislative action should be taken to place in operation an adequate State health and welfare program.

That the investigation, study, survey and report provided for in this Resolution shall be undertaken and completed by the Legislative Research Commission only if and to the extent that means and facilities so to do are available after according to due priority to the studies and investigations which the Legislative Research Commission was directed to make by resolutions of the General Assembly at its 1948 regular session.

Said resolution was then concurred in.

Mr. Morgan moved that the House do now take up from the Clerk's desk a resolution which was reported to this House from the Senate on March 29, 1949.

Said motion was agreed to.

Thereupon the House took up for consideration a resolution entitled, viz.:

S. Res. No. 17. Concurrent Resolution of the Legislature of the State of Kentucky, memorializing the Congress of the United States to make provision for payment of the exact equivalent of taxes to the State of Kentucky, its counties and other political subdivisions thereof whenever the tax base of such taxing units is depleted by withdrawals of lands for the use of Federal agencies.

Said resolution is as follows, viz.:

Whereas the Federal Government and agencies thereof from time to time have withdrawn from the State and its political subdivisions areas such as the Cumberland National Forest project, the Wolf Creek Reservoir project, the Kentucky Woodland National Wildlife Refuge project, the Tennessee Valley Authority projects, the Mammoth Cave National Park project, the Dale Hollow project, the Kentucky Forestland Utilization projects, the Blue Grass Ordnance Depot, Camp Breckinridge, Camp Campbell, Fort Knox, Campbell Air Force Base, Lexington Signal Corps Depot, Goodman Air Force Base, Ohio River Ordnance Works, the Dewey Reservoir project, and many other lesser withdrawals which now total 1,000,000 acres; and

Whereas it will likely in the development of other projects in Kentucky in the future be necessary for the Federal Government to acquire extensive areas for Federal purposes and for administrative facilities; and

Whereas the State of Kentucky, its counties and municipalities have already lost and will continue to lose vast sums of tax revenues by reason of these withdrawals:

Now, therefore, *be it*

Resolved That the Senate and House of Representatives of the State of Kentucky, in special session, do hereby memorialize the Congress of the United States to take steps to provide for the payment of the exact equivalent of taxes which would otherwise be levied on lands in the State and its political subdivisions were such lands not acquired by the Federal Government, and its agencies, with the exception of Federal Buildings such as Post Offices, Courthouses and Hospitals; and *be it further*

Resolved That a copy of this concurrent resolution be forwarded to His Excellency, the President of the United States—Harry S. Truman; the Vice President of the United

States and President of the Senate—Alben W. Barkley; the Speaker of the House—Hon. Sam Rayburn, to each of our Kentucky Senators, and to each Member of Congress serving in the United States Congress *serving in the United States Congress* from Kentucky.

Said resolution was then concurred in.

The Committee heretofore appointed by the Speaker in conjunction with a like Committee appointed by the President of the Senate to study and investigate the question of a bonus for Members of the Armed Services reported as follows, viz.:

COMMITTEE REPORT

Whereas, we the undersigned, having heretofore been appointed by the President of the Senate and the Speaker of the House of Representatives as a Committee to study and investigate the question of a bonus for Members of the Armed Services, and

Whereas, we have undertaken such study, and

Whereas, we are of the opinion that the question of paying a bonus to Members of the Armed Services must be submitted to the voters of the Commonwealth of Kentucky, and that the necessary legislation to submit such question can only be submitted to and passed upon at a regular session of the General Assembly, and

Whereas, we are of the opinion that the 1950 General Assembly should study and investigate such proposed legislation, Now Therefore

Be it Resolved, That we recommend that this Extraordinary Session of the General Assembly appoint a Committee of the Senate and of the House of Representatives for the

purpose of studying and investigating the question of the bonus and preparing the necessary legislation therefor.

(s) C. W. Maloney
(s) L. S. Rogers
(s) R. N. Hubbard
(s) R. H. Moore
(s) Freeman L. Robinson
(s) Ercel Kozee

A message was received from the Senate announcing that they had adopted a resolution which originated in that body as follows, viz.:

S. Res. No. 18. A Concurrent Resolution providing for sine die adjournment of the First Extraordinary Session of the General Assembly of 1949.

Be it resolved by the Senate of the Commonwealth of Kentucky, the House of Representatives concurring therein:

That when the Senate and House of Representatives adjourn on March 30, 1949, they do adjourn sine die.

Said resolution was then concurred in.

And that they had adopted a resolution which originated in that body as follows, viz.:

S. Res. No. 19. A Concurrent Resolution recommending and requesting the Regular 1950 Session of the General Assembly to study the bonus question.

Whereas, the Joint Committee of the House and Senate have heretofore filed a report dealing with the bonus question for veterans, and

Whereas, by such report the Committee recommends to the 1950 General Assembly that they study the bonus question and prepare necessary legislation therefor,

Now Therefore,

Be it resolved by the Senate with the House of Representatives concurring therein:

That the 1950 Regular Session of the General Assembly be and it hereby is requested to appoint a Committee for the purpose of making a study of the bonus question and preparing the necessary legislation therefor.

Said resolution was then concurred in.

And that they had adopted a resolution which originated in that body as follows, viz.:

S. Res. No. 20. A Concurrent Resolution condemning the trial and conviction of George R. Jones of Owensboro, Kentucky, and Clarence R. Hill, of Jackson, Mississippi, and calling upon the President of the United States, the Secretary of State of the United States of America to use all of the means at their command, including the full power and resources of our National Government and Economy, to effect their immediate release.

Whereas, shocking news has been received that George R. Jones of Owensboro, Kentucky, and Clarence R. Hill of Jackson, Mississippi, recruits in the United States Army, were tried in secrecy by the Czechoslovak Government, and without regards to the rights of the accused and without the protection of the normal safeguards provided by free and independent governments for the protection of those accused of law violations, were sentenced to 10 and 12 years, respectively, in prison at hard labor; and

Whereas, the youth of the Commonwealth of Kentucky and from every other state of the Union had given their lives and of their safety, security and fortunes in order to establish orderly procedure and due process of law all over the world, and for which a terribly horrible and shocking war had just been fought; and

Whereas, the safety and welfare of our form of government demands the full and complete protection of the members

of our armed forces, wherever they may be or whatever duty they may be given, so that we at home and those other free-loving people throughout the world may be able to enjoy the blessings of life, liberty, and the pursuit of happiness.

Be it resolved by the Senate of the General Assembly of the Commonwealth of Kentucky, the House of Representatives concurring therein:

1. That the Commonwealth of Kentucky, as a free and sovereign state, but as a part of the Union of States comprising the United States of America, does hereby condemn as vicious, cruel, inhuman and unjust the arrest, secret trial, conviction, and sentences of Recruits George R. Jones of Owensboro, Kentucky, and Clarence R. Hill of Jackson, Mississippi, by the Czechoslovak Government;

2. That it is necessary in order to insure the welfare and security of our form of Government and the maintenance of the armed forces thereof that the security of our citizens and especially those members of our armed forces who have been sent abroad be protected and secured at all costs;

3. That the President of the United States and the Secretary of State of the United States are hereby called upon to use all of the means at their command and at the command of the National Government to effect the immediate and unconditional release of these two members of our armed forces, and to this end, and by this Resolution, the Commonwealth of Kentucky pledges its aid, assistance, power, and resources.

4. That the Clerk of the House of Representatives certify sufficient copies of this Resolution and that he forward same, via United States Registered Mail, Air-Mail Special Delivery, to the President of the United States, the Secretary of State of the United States, to each member representing Kentucky in the Congress of the United States, to the family of each of the men affected, and that suitable copies be furnished the press with the request that same be published to the end that all free-thinking and loving people may be informed hereof.

Said resolution was then concurred in.

Mr. Morgan moved that the Speaker appoint a committee of the House to wait upon the Senate and inform that body that the House has now completed the business before them and request that the Senate appoint a like Committee to act in conjunction with the Committee on the part of the House to wait upon the Governor and inform him that the House and Senate, composing this Extraordinary Session of the General Assembly of Kentucky, have completed the business before them and are now ready to adjourn sine die, and to inquire whether the Governor has a further communication to make.

Said motion was agreed to.

Thereupon, the Speaker appointed Messrs. Doran, Burnley, Calvert, Morgan and Carter as members constituting said Committee.

After a time the Committee aforeaid reported that they had discharged the duties imposed upon them and that the Governor had requested them to deliver to the House the following communication, viz.:

Mr. Speaker and Members of the House of Representatives:

I asked you to meet on March 1 in extraordinary session for the purpose of dealing with certain emergencies which which had been under careful study for a long period of time. I was aware of the intent of the Constitution of Kentucky to call the legislative branch of the government into extraordinary session to consider those matters only which were imperative to the welfare of the State, and which could not await the next regular session of the legislature without great harm being done. The matters which I included in the special call were such matters.

You have now been in extraordinary session for a month. Carefully and with commendable sincerity you have studied

each line and paragraph of the legislation designed to meet the situations which had arisen. With numerous amendments you have now met the emergencies.

You have provided additional funds for the more efficient operation of our mental institutions. The morale of the personnel of these institutions has been boosted immeasurably. The Commonwealth may now expect and will obtain better service from this personnel and the inmates better care and treatment. The horizon of perfection in Kentucky's mental institutions is still far distant—but you have helped your State to march toward it.

By extending the period for which rural electrification bonds may be issued from 25 to 35 years, you have made a substantial contribution to the progress of rural electrification in Kentucky. This is a contribution of which you may well be proud.

In the call for the special session I asked you to re-enact the Building Commission Act which had been enacted by the the 1948 General Assembly. The purpose of including this legislation in the special call was to make certain the validity of this measure. Some eminent lawyers believe the title to be defective. Others disagree and contended that when read with other legislation the bill was valid. Obviously, important legislation should not be made to depend upon technicalities. Its validity should be beyond reasonable doubt.

The purposes of this legislation were not different from those expressed at the time of its first enactment. Those people who were advised and sincere in their efforts to get the most from Kentucky's limited funds available for construction were in agreement that a single agency should plan and execute the construction program. Kentucky has suffered by lack of continuity of planning in the construction of new buildings, and it was—and is—the purpose of the Building Commission Bill to provide an agency which would supply this continuity of planning. Already the experience with this agency has been gratifying.

Unfortunately there were those who tried to read into this legislation some sinister purpose—some purpose which

did not exist. There is no such purpose, and any unbiased observer—even a fair critic who reviews the experience of even a few months—will arrive at the conclusion that it has been a great asset in Kentucky's construction program.

In addition to the measures referred to, you have enacted into law a series of bills which are designed to correct gradually the inequality of assessments in Kentucky. Time alone will demonstrate the importance of this legislation. Little by little—county by county—it is hoped that the counties will, when assistance is needed, avial themselves of this enabling legislation which is designed to equalize the tax burden between all taxpayers, and to bring the overall assessments into conformity with existing laws which permit participation in the equalization fund by those counties and school districts which are unable to support their schools. The premium on inefficiency has been removed.

This legislation was comprehensive. It—in its entirety—is embraced in the 6 bills which you have enacted. You have averted a crisis in 71 school districts in Kentucky. Had any part of this legislation failed—had any one of these bills been defeated—71 school districts would have failed to comply with legal standards fixed by the legislature, and would have been denied participation in the equalization fund.

Each of you who supported each of these bills should get abundant satisfaction out of the part you played.

You and I—by this legislation—have done our best to deal fairly, equitably, and justly with all counties and all school districts in the entire State.

I do not conceive how we could have done more, or how more could have been demanded of either of us.

I regret—and I am sure that you regret—the effort by a few to attribute to this legislation some ulterior motive which will not be found in any section of it.

In my own mind, I am quite sure that some of these critics knew better, and the effort was not fair criticism, but was made with an intent to deceive and confuse. Deception and confusion are soon recognized for what they are. You and I must be content to see the fruits of our efforts reflected in

the continued progress of Kentucky's schools and in the gradual solution of an assessment problem which has plagued Kentucky for half a century.

In providing the tools by which the job gradually may be done, it is of little importance that some have criticized.

When you adjourn you can return to your homes with full knowledge that this legislation is based on the principle of home rule, and it is only when your local authorities act that the State will participate.

There are other needs of Kentucky which are rather pressing. Many, many suggestions have come to me of legislation recommended to be the subject of a special call. There are several subjects upon which I would prefer early legislative action.

Indeed, most of the legislation requested is meritorious, but I have undertaken to measure each suggestion against what I conceive to be the real purpose of an extraordinary session—is it imperative?—is it an emergency?

I have arrived at the conclusion that there is no situation existing at the present time which measures up to the emergency standard. After such thought I have concluded that these matters may properly be presented to the next regular session of the General Assembly in January, 1950. At that time you and I will consider each of them as their merits and importance may appear, and take whatever action appears to be in the best interest of our State.

I commend you for the thought, study, and consideration you have given to the legislation which you have enacted at this extraordinary session. Most of you have been attentive—most of you have studied each line and paragraph before you acted upon it—most of you have attended the sessions and the committee meetings—and most of you have evinced an interest which reflects credit upon the high position which you hold. To each of you—and completely without malice or ill will—I extend my congratulations and my best wishes for your success in your private lives as you return to your respective communities.

Mr. Morgan moved that two hundred copies of said communication be printed and copies mailed to each member of the House.

Said motion was agreed to.

Mr. Morgan moved that the House do now adjourn sine die.

The yeas and nays being required thereon by Mr. Maurice G. Howard and Mr. Ashcraft were as follows, viz.:

Those who voted in the negative were—

Roy W. Arnold	C. J. Holsclaw	E. C. Mullins
Sidney Baer	Richard R. Houpt	Joe E. Nunn
C. E. Baumgardner	Clyde S. Howard	H. S. Overby
Fred Beshear	R. N. Hubbard	L. W. Preston
Chas. J. Bronston	Ira W. Hulette	E. F. Prichard
Mrs. Mary Burnett	Laban P. Jackson	Lilburn S. Rogers
Chas. W. Burnley	Kerby Jennings	Amos Runyan
A. H. Calvert	Paul S. Jonas	Glenn Rushing
Earl W. Christian	Mrs. J. T. Linton	Mrs. S. Rutherford
W. K. Coleman	W. E. McClure	James J. Shannon
Horace T. Cull	Ed Marcum	John M. Spaulding
Owen Deering	F. G. Marquette	G. C. Thornton
Adron Doran	E. H. Martin	Wilford S. Travis
G. I. Drury	Davis Moore	Rodney Whitlow
Otto W. Goff	Fred H. Morgan	Mr. Speaker
James P. Hanratty		—46

Those who voted in the negative were—

Jason Alford	D. W. Howard	D. B. Saylor
Earl F. Ashcraft	M. G. Howard	Harry Smith
Paul Carter	C. D. Moberly	Morris Weintraub
Everett T. Cooper	Ottis Roberts	Charles W. Wirsch
Henry J. Giles	F. L. Robinson	—14

The Journals of the House were then read and compared and approved by the House.

And then the House adjourned sine die.

Approved:

T. HERBERT TINSLEY

Speaker—House of Representatives

Attest:

BYRON ROYSTER

Chief Clerk—House of Representatives

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